

Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Stowe ix Churches Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	14-05-18
Year ending:	31 March 2018	Date audit carried out:	08-05-18

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the staff and management and not left for internal audit.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

To the Chairman of the Council:

I carried out the year-end audit of Stowe ix Churches Parish Council on 8th May 2018. I would take this opportunity to thank Julie Francies, the recently appointed Parish Clerk for her help and assistance.

Prior to the visit I reviewed the information available on www.stoweninechurches-pc.org.uk I was able to access documents and records. By examination of these documents & records plus further questioning during the visit, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Part 2..

Noted this visit

- There have been 3 inexperienced Parish Clerks during the financial year.
- The recently appointed Clerk is committed to ensuring consistent processes compliant with LGA requirements.
- The Clerk will access relevant training and support through Ncalc
- The Clerk had received payment on a self employed basis.
This is being addressed, the Clerk is to be an employee of the council and the council is to be correctly registered with HMRC.
- The Council must hold an Annual Meeting in May.
This meeting is scheduled for May 2018.
- Interim meeting is not a formal meeting style.
- Minutes, pages to be numbered consecutively (like a book)
- All relevant documents and policies to be available on the website.
- The Council will be submitting an exemption certificate
- Care to be taken on compliance with GDPR

This report is based on the evidence made available to me. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council in order to detect error or fraud. Consequently the report is limited to those matters set out above.

Yours sincerely,



Ms Lynn Lavender
Internal Auditor to the Council
Lynnlavender_5@hotmail.com

The figures stated in the Annual Governance and Accountability Return Part 2 are:

	Year ending 31 March 2017	Year ending 31 March 2018
1. Balances brought forward	2584	1810
2. Annual precept	2710	3200
3. Total other receipts	504	1394
4. Staff costs	2790	2401
5. Loan interest/capital repayments	-	-
6. Total other payments	1197	1890
7. Balances carried forward	1810	2113
8. Total cash and investments	1810	2113
9. Total fixed assets and long term assets	2994	3463
10. Total borrowings	-	-

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2017)*. It is a guide to the accounting practices to be followed by local councils, and sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<http://www.northantscalc.com/uploads/practitioners-guide-2017.pdf>