

Internal Audit Report

(to be read in conjunction with Section 4 of the Annual Return)

Name of council:	Creaton Parish Council		
Name of Internal Auditor:	Mr D J Linnell MILCM	Date of report:	31 May 2017
Year ending:	31 March 2017	Date audit carried out:	31 May 2017

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.

Mrs Katrina Jones Clerk to Creaton Parish Council
77 High Street
Naseby
Northants NN6 6DD

Dear Mrs Jones.

My audit of the Financial Year 2016/17 is now complete and the following has been disclosed as requiring rectification;

Payments The following payments have been made but are not shown in the Minutes as being properly authorised;

1. 07/4/16 GM Lawrence(Defib Cabinet) £249.88 (548)
2. 07/04/16 Maurice Fitch(Tree work) £4782.00 (549)
3. 07/04/16 Maurice Fitch(Tree work) £1218.00 (550)
4. 10/05/16 Information Commissioner £35.00 (551)
5. 10/05/16 R&S Landscaping (grass cutting) £364.22 (552)
6. 10/05/16 Aon Insurance £764.09 (553)
7. 10/05/16 ACRE (sub) £35.00 (554)
8. 10/05/16 R&S Landscaping (grass cutting) £551.70 (555)
9. 10/05/16 Village Link (newsletter) £100.00 (556)

Please arrange for these payments to be retrospectively authorised at your next available Meeting.

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.

Please note that you should arrange to review early in the new Council Year your Internal Audit and Controls Procedures and your Risk Assessment.

Yours sincerely,

David J Linnell

Mr D J Linnell MILCM
Internal Auditor to the Council
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The figures submitted in the Annual Return are:

	Year ending 31 March 2016	Year ending 31 March 2017
1. Balances brought forward	17425	22485
2. Annual precept	16950	17356
3. Total other receipts	3164	2375
4. Staff costs	2654	3731
5. Loan interest/capital repayments	NIL	NIL
6. Total other payments	12400	18227
7. Balances carried forward	22485	20258
8. Total cash and investments	22485	20258
9. Total fixed assets and long term assets	41667	41667
10. Total borrowings	NIL	NIL

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>