Northants CALC IAS

Internal Audit Report

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

Name of council:	Farthinghoe Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	25/04/2023
Year ending:	31 March 2023	Date audit carried out:	24/04/2023

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 council through its staff and management and not left for internal audit. 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. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

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 completed the year-end audit review of Farthinghoe Parish Council on 24th April 2023. I would take this opportunity to thank Dave Weston, the Parish Clerk, for his help and assistance.
I reviewed the information available on www.farthinghoeparishcouncil.org. I was able to access a well ordered and detailed set of documents and records. By examination of these documents & records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Form 2. I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required.

(Noted 20-21 & 21-22). The budget figure should be minuted prior to setting the precept.

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,

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

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2022	**Year ending 31 March 2023**
1. Balances brought forward	13454	14119
2. Annual precept	12240	12500
3. Total other receipts	12664	516
4. Staff costs	restated 3047	3371
5. Loan interest/capital repayments	-	-
6. Total other payments	restated 21192	10663
7. Balances carried forward	14119	13101
8. Total cash and investments	14119	13101
9. Total fixed assets and long-term assets	55792	56005
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 (2022)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

https://www.northantscalc.com/uploads/practitioners-guide-2022-8.pdf