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:	Staverton Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	4-5-2023
Year ending:	31 March 2023	Date audit carried out:	4-5-2023

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 Staverton Parish Council on 4th May 2023. I would take this opportunity to thank Sue Porter, the Parish Clerk, for her help and assistance. I reviewed the information available on www.stavertonparish.com I was able to access the relevant 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.

- The budget figure to be minuted followed by the precept.

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Yours sincerely,



Lynn Lavender MA FSLCC
Ncalc
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	5065	11454
2. Annual precept	11861	12691
3. Total other receipts	6938	5691
4. Staff costs	3627	4186
5. Loan interest/capital repayments	-	-
6. Total other payments	8783	18221
7. Balances carried forward	11454	7429
8. Total cash and investments	11454	7429
9. Total fixed assets and long-term assets	118293	118293
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