

Internal Audit Report

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

Name of council:	Norton Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	23rd April
Year ending:	31 March 2017	Date audit carried out:	20th April

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 Norton Council on 20th April 2017. I would take this opportunity to thank Mr Richard Oliver, the new Parish Clerk for his help and assistance.

Prior to the visit I reviewed the information available on www.nortonvillagepc.weebly.com. I was able to access a well ordered and detailed set of 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 at Section 4 of the Annual Return and notwithstanding the items noted below, 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 this visit

- Some progress has been made on earmarked reserves.
- The budget should be approved and amounts minuted prior to setting the precept.
- Recommend that salary be aligned with Nalc/slcc payscales.
- Co-option process to be reviewed with new Councillors joining at the following meeting after declarations are signed.
- Neighbourhood plan work progressing with funding allocated.

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 submitted in the Annual Return are:

	Year ending 31 March 2016	Year ending 31 March 2017
1. Balances brought forward	25734	24359
2. Annual precept	10500	11000
3. Total other receipts	2923	3599
4. Staff costs	6353	4944
5. Loan interest/capital repayments	-	-
6. Total other payments	8445	12017
7. Balances carried forward	24359	21997
8. Total cash and investments	24359	21997
9. Total fixed assets and long term assets	69589	71067
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>