

Internal Audit Report

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

Name of council:	Islip Parish Council		
Name of Internal Auditor:	J Hodgson	Date of report:	17.04.2020
Year ending:	31 March 2020	Date audit carried out:	17.04.2020

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:

This audit has been undertaken 'remotely' in accordance with the Government's restrictions due to the COVID 19 pandemic. I have utilised the Council's website to view necessary information as well as posed questions to the Clerk via email and requested further documents to be emailed to me and finally with a Zoom meeting.

I note that the Council has taken steps create a separation with the Sports Field Association and this appears to be working well.

I note that the Council has a liability with regard to the cessation of the membership of the Local Government Pension Scheme. This is being managed and should not, based on the information made available to me, overly impact the Council.

Having tested all of the objective of internal control as set out in Internal Audit section of the AGAR, through the examination of the evidence and discussions with Ms Tilley I am satisfied that the Council has met the requirements and I have signed off the AGAR as required.

I would like to thank Ms Tilley for her assistance.

Yours sincerely,



Ms Jenny Hodgson
Internal Auditor to the Council
01933 461868

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

	Year ending 31 March 2019	Year ending 31 March 2020
1. Balances brought forward	15257	35244
2. Annual precept	22500	23500
3. Total other receipts	32235	39587
4. Staff costs	6682	4997
5. Loan interest/capital repayments	1148	1148
6. Total other payments	26917	54113
7. Balances carried forward	35244	38073
8. Total cash and investments	35244	38073
9. Total fixed assets and long-term assets	534970	546802
10. Total borrowings	5336 restated	4325

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2019)*. 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-2019.pdf>