

Internal Audit Report

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

Name of council:	Hunsbury Meadows Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	13 th May 2016
Year ending:	31 st March 2016	Date audit carried out:	10 th May 2016

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 Hunsbury Meadows Parish Council on 10th May 2016. I would take this opportunity to thank Mr Lalitkumar Patel, Parish Clerk for his help and assistance.

I was able to review a well ordered and detailed set of documents and records. By examination of the documents & records plus further questioning, 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

- The council is to be commended on its approach to development as a corporate body.
- The clerk is keen to develop and is undertaking Cilca training.
- The council is being proactive and innovative in it's pursuit of a community space.
- The need for clarity of the Parish borders is continuing.
- Clear financial processes need to be in place with appropriate internal controls implemented. Ongoing risks are to be assessed.

The figures submitted in the Annual Return are:

	Year ending 31 March 2015	Year ending 31 March 2016
1. Balances brought forward	9137	15545
2. Annual precept	13820	14220
3. Total other receipts	1871	2602
4. Staff costs	3158	3203
5. Loan interest/capital repayments	0	0
6. Total other payments	6125	10788
7. Balances carried forward	15545	18376
8. Total cash and investments	15545	18376
9. Total fixed assets and long term assets	4199	4199
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Local Councils – A Practitioners' Guide (England) (2014)*. 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-v12jun14.pdf>

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
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