

Internal Audit Report

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

Name of council:	Kilsby Parish Council		
Name of Internal Auditor:	Gill Wells	Date of report:	10 th June 2019
Year ending:	31 March 2019	Date audit carried out:	10 th June 2019

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:

As part of the annual internal audit process I carried out a full examination of Book Keeping, Due Process, Risk Management, Bank Reconciliations, Internal Control and performed a detailed scan of the agendas and minutes and decisions of the Council from 1st April 2018 – to 31st March 2019.

Firstly, I would like to congratulate the Clerk on the excellent way in which she is managing the affairs of the Parish Council on a Governance and Financial basis. It was a pleasure to navigate the now clear & concise website which I note has been updated and reorganised, and to read through the documents / policies / & financial reports. It is clear that Mrs Valentine has a clear grasp of the role of Clerk and RFO and I am pleased to hear that she has embarked on the CiLCA course which will serve to enhance her knowledge and confidence in the role even further.

I would remind the Council that Mrs Valentine is approaching the anniversary of her 1st year of employment with the Council and that this would be a good time to carry out an appraisal with the Clerk & RFO to ensure both parties are happy with the progress of the Council, terms and conditions of employment, and to deal with any concerns from either party.

S137 – Mrs Valentine has recently been made aware of the legislation regarding S137 payments as part of her CiLCA training and now that the Council is not eligible to hold the General Power of Competence was reminded of the requirements regarding such payments, that is:- a separate column in the ledger; reporting payments at Council meetings; & the type of items that S137 may be used for. There were no S137 payments in the 2018-2019 period to note.

During the audit meeting Mrs Valentine was advised of the documentation required by the external auditor and directed to the email that had been forwarded to the Council where information and forms, as well as the AGAR, were listed and available for download. The Clerk was also reminded to evidence the Notice of Exercise of Public Rights on the website and to upload documentation by 1st July 2019.

This report is based on the evidence made available to me either on the website or in hard copy. It would be incorrect to view the internal audit report 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.

I would like to thank Mrs Valentine for making all the information available to me and for her hospitality during the visit and I look forward to reviewing the Councils work next year.

Yours sincerely,

Gill Wells
 BA (Hons); CiLCA
 Internal Auditor to the Council
thewellsclan1@googlemail.com

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

	Year ending 31 March 2018	Year ending 31 March 2019
1. Balances brought forward	55216	45556
2. Annual precept	45910	45910
3. Total other receipts	10679	10877
4. Staff costs	10892	14981
5. Loan interest/capital repayments	0	0
6. Total other payments	55357	20375
7. Balances carried forward	45556	66987
8. Total cash and investments	45556	66987
9. Total fixed assets and long term assets	74934	75294
10. Total borrowings	0	0