

Internal Audit Report

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

Name of council:	Aynho Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	
Year ending:	31 March 2022	Date audit carried out:	07 May 2022

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 Aynho Parish Council remotely between 7th and 18th May 2022.

I reviewed the information available on https://www.aynho.org/parish_council/. I was able to access the majority of documents on the website and was provided additional documents by e-mail. By examination of these documents and records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

I have ticked 'not covered' to statements F, K, and L of the Internal Audit Report for the following reasons:

- Although the Parish Council were holding petty cash no petty cash payments were made during the year therefore no checks for supporting documentation were completed. The Parish Council has now banked any remaining petty cash funds so they are no longer holding any petty cash.
- The Parish Council did not declare itself as exempt from external audit in 2020/21.
- The Transparency Code for Smaller Authorities does not apply to Aynho Parish Council currently due to income/expenditure being over £25k.

I can confirm that matters appear to be in order and I was able to answer 'yes' to all remaining questions and have signed the Return as required.

Yours faithfully,

Mrs Kirsty Buttle, CILCA
Internal Auditor to the Council
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kirstybuttle@hotmail.co.uk

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

	Year ending 31 March 2021	Year ending 31 March 2022
1. Balances brought forward	18818	20544
2. Annual precept	25920	26698
3. Total other receipts	14244	7538
4. Staff costs	7650	6277
5. Loan interest/capital repayments	2080	2080
6. Total other payments	28708	18707
7. Balances carried forward	20544	27716
8. Total cash and investments	20544	27716
9. Total fixed assets and long-term assets	132357	127658
10. Total borrowings	8320	6240

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2020)*. 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-2020-2.pdf>

