

Northants CALC IAS

End of year Internal Audit Report (to be read in conjunction with Annual Internal Audit report in the Annual Governance and Accountability return

Name of council:	Gayton Parish Council		
Name of Internal Auditor:	Dianne Isaacs	Date of report:	04/05/21
Year ending:	31/03/21	Date audit carried out:	03-04/05/2021

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. It would be incorrect to view internal audit as a detailed inspection of all records and transactions of a council to detect error or fraud. The 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.

Due to COVID restrictions the End of year internal audit will be carried out remotely this year.

**Viv Hartley is the Parish Clerk and R.F.O. to the Council
Cllr Hamilton was appointed the Chairman of Gayton Parish Council at the Council meeting in May, 2020**

No of Councillors:- There is one vacancy on the Council to be filled by Co-option after the Elections on 6th May ,2021
Quorum 3 Council members

External audit 2019/2020

Gayton Parish Council had Gross income/expenditure less than £25,000 and was exempt from External audit. The Clerk completed the Certificate of Exemption and published all the relevant end of year documents on the web site.

Notice of the period for the Exercise of Public rights.

In accordance with the Accounts and audit regulations 2015 the Exercise of Public rights has been published on the Council's website.

Interim Internal audit report 10/02/21

There were no matters arising from the Interim internal audit. The report was noted by the Council at the March meeting

Evidence of Internal control

Cllr J Foster -Internal controller resigned from the Council in September 2020 and Cllr Johnstone was appointed Internal controller.

Internal control checks are carried out quarterly and Cllr Johnstone reported that everything was in order at the March Council meeting. The Council reviewed their Internal control procedure and agreed that it was effective.

Due Process

Standing orders , Financial regulations, Annual risk assessment and Code of Conduct.

The Council has adopted their Standing orders ,Financial regulations , Risk assessment and their Code of Conduct at the May meeting of the Council .

Insurance

The Council reviewed their insurance and agreed their cover with BHIB at a competitive cost of **£876.72**

Assets

no additional assets purchased during the year.

There were

Total fixed assets at 31.03.2021 £ 39.683 AGAR Section 2 (9)

Minutes of Council meetings

Due to Covid restrictions the Council are holding virtual meetings by Zoom video link.

I checked the minutes to March 2021 and there were no unusual activities that came to my attention.

Data Protection - GDPR

The Council have appointed a Data Protection officer through the services obtained by Ncalc

The Clerk has paid the annual fee of £35.00 to ICO and are GDPR compliant.

Details are published on the Council's web site.

Staff costs

The Clerk is the sole employee of the Parish Council

The Clerks salary is paid quarterly and recorded correctly in the Receipts and Payments ledger and in the minutes of Council meetings .

Staff costs £ 4,844 AGAR Section 2 (4)

V.A.T

V.A.T £1219.18 on expenditure items is recorded in the Receipts and payments account and will be claimed from H.M.R.C. at the end of the financial year.

VAT £ 2221.97 received from HMRC for 2019/20 financial year is recorded in the Receipts of the Council in June 2020.

Precept/Budgets

The Council 's annual precept of **£19,000** resulted from a budgetary process.

The precept is recorded correctly in the Receipts ledger .

Accounts ledger/ Bank accounts

The Clerk has prepared the accounts on the correct accounting procedure – Receipts and Payments. I carried out an audit trail on several receipts and payment transactions throughout the year and payments were minuted and agreed to the Bank statements.

There were no balancing entries between the accounts and bank statements at 31st March. 2021.

Balance on the bank statement at 31/03.2021 £ 11, 616.07

Less outstanding cheques £ 44.00

Total £ **11,572.07**

£11572 is recorded in AGAR Section 2 (7) (8)

Publication requirements

The Council must approve Section 1 of the Agar before Section 2 and both must be minuted and published on the Council's website before 1st July 2021. The Clerk to publish documents on its website as required by The Accounts and Audits regulations 2015 and the Transparency code for smaller authorities.

Dianne Isaacs -Internal Auditor Ncalc

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The figures submitted in the Annual Governance and Accountability return 2020/2021

	Year ending 31 March 2020	Year ending 31 March 2021
1. Balances brought forward	9629	9809
2. Annual precept	17500	19000
3. Total other receipts	6416	2262
4. Staff costs	4666	4844
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	19070	14655
7. Balances carried forward	9809	11572
8. Total cash and investments	9809	11572
9. Total fixed assets and long term assets	39683	39683
10. Total borrowings	Nil	Nil

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.pdf>