

Internal Audit Report

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

Name of council:	Desborough Town Council		
Name of Internal Auditor:	Mrs Tina Charteress	Date of report:	13 th April 2018
Year ending:	31 March 2018	Date audit carried out:	13 th April 2018

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:

Thank you very much for the hospitality shown during my visit to conduct the Internal Audit for Desborough Town Council.

I examined Book Keeping, Due Process, Risk Management, Budget, Payroll, Asset Control, Bank Reconciliations & Year End Procedures. I also sought evidence that Audit reports from the previous years had been actioned, and that Town Council records are being safely backed up.

I have no items to bring to the Council's attention this year and would take this opportunity to congratulate the Clerk and Deputy Clerk on the excellent job they are doing for Desborough Town Council under some very difficult circumstances. I look forward to visiting next year when I hope the Town Council will have stabilised.

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,

Mrs Tina L Charteress CILCA
Internal Auditor to the Council

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

	Year ending 31 March 2017	Year ending 31 March 2018
1. Balances brought forward	21,835	290,774
2. Annual precept	350,000	349,700
3. Total other receipts	37,435	17,493
4. Staff costs	42,154	60,688
5. Loan interest/capital repayments	0	0
6. Total other payments	76,342	289,018
7. Balances carried forward	290,774	308,261
8. Total cash and investments	290,774	308,261
9. Total fixed assets and long term assets	44,702	199,260
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2017)*. 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-2017.pdf>