Northants CALC IAS

Internal Audit Report

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

Name of council:	Chacombe Parish Council		
Name of Internal Auditor:	L Lavender	Date of report:	21-04-2024
Year ending:	31 March 2024	Date audit carried out:	21-04-2024

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 Chacombe Parish Council on 21st April 2024. I would take this opportunity to thank Kirsty Buttle, Parish Clerk, for her help and assistance.

I reviewed the information available on www.chacombeparishcouncil.org.uk. I was able to access a well ordered and detailed set of documents and records. By examination of these documents & records, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Form 2. Effective policies and procedures together with systems to manage, monitor and control the Council's business are now in place. Accordingly I was able to answer 'yes' to all relevant questions and have signed the Return as required.

Please note

- It is strongly recommended that PC's move to a .gov,uk domain and email.

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Yours sincerely,

Lynn Lavender MA FSLCC
Internal Auditor to the Council
Lynnlavender_5@hotmail.com

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

	Year ending 31 March 2023	**Year ending 31 March 2024**
1. Balances brought forward	15721	16830
2. Annual precept	18000	18000
3. Total other receipts	3974	6648
4. Staff costs	5808	6348
5. Loan interest/capital repayments	-	-
6. Total other payments	15057	16298
7. Balances carried forward	16830	18832
8. Total cash and investments	16830	18832
9. Total fixed assets and long-term assets	40425	44414
10. Total borrowings	-	-

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2023)*. 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/practitioners-guide-2023.