

# Internal Audit Report

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

Name of council:	Chipping Warden and Edgcote Parish Council		
Name of Internal Auditor:	L Lavender	Date of report:	20-06-2022
Year ending:	31 March 2022	Date audit carried out:	17-06-2022

*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 Chipping Warden and Edgcote Parish Council on 17<sup>th</sup> June 2022. I would take this opportunity to thank Lorraine Stanley, the Parish Clerk, for her help and assistance.

I reviewed the information available on <https://chippingwarden.org>. 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.

Last year I advised the following

- Ensure the Public Rights notices are published on the website
- Ensure the conclusion of Audit certificate is published on the website in the autumn

This year please note and action

- It is a legal requirement that the financial information is published on the website. However the 20-21 information is not on the website. It is imperative that the 20-21 and 21-22 information is published as soon as possible.

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,



Ms L Lavender  
Ncalc Internal Auditor to the Council  
LynnLavender\_5@hotmail.com

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	7818	9524
2. Annual precept	11500	14000
3. Total other receipts	87476	562
4. Staff costs	2853	2598
5. Loan interest/capital repayments	-	-
6. Total other payments	94417	9056
7. Balances carried forward	9524	12432
8. Total cash and investments	9524	12432
9. Total fixed assets and long-term assets	104712	104712
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 (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>