

## Annual Internal Audit Report

(to be read in conjunction with Section 4 of the Annual Return)

Name of council:	Scaldwell Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	12-06-15
Year ending:	31 March 2015	Date audit carried out:	9-6-2015

*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 Chair of the Council:

I carried out the year-end audit of Scaldwell Parish Council on 9 June 2015. I would take this opportunity to thank Alicia Schofield Parish Clerk for her help and assistance.

I was able to review a well ordered and detailed set of documents and records. By examination of the documents & records plus further questioning, I tested aspects of the Council's internal controls as required at Section 4 of the Annual Return and notwithstanding the items noted below, I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required.

Noted this visit

- Items identified in last years audit have been addressed
- After the internal audit visit, with advice from BDO, adjustment made to boxes 2&3 31-March 2014 to correct reporting of the CTRG.
- The risk assessment is up to date but could be increased in scope as per The Practitioners Guide Part 2 Risk Management.

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 faithfully



Ms Lynn Lavender  
 Internal Auditor to the Council  
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The figures submitted in the Annual Return are:

	<b>Year ending 31 March 2014</b>	<b>Year ending 31 March 2015</b>
1. Balances brought forward	14068	20583
2. Annual precept	11706	11944
3. Total other receipts	4477	2943
4. Staff costs	2028	2556
5. Loan interest/capital repayments	0	0
6. Total other payments	7640	12942
7. Balances carried forward	20583	19972
8. Total cash and investments	20583	19972
9. Total fixed assets and long term assets	96750	97072
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Local Councils – A Practitioners’ Guide (England) (2014)*. 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.