

Internal Audit Report

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

Name of council:	Helmdon Parish Council		
Name of Internal Auditor:	Kate Houlihan	Date of report:	05/05/2024
Year ending:	31 March 2024	Date audit carried out:	25/04/2024

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 Chair of the Council:

I completed the year-end audit for Helmdon Parish Council on 25 April 2024. I would take this opportunity to thank Charmaine Jay, the Clerk, for her help and assistance.

To complete the audit, I:

- Reviewed documents supplied by the Clerk, both prior to and following the audit meeting.
- Reviewed information available on www.helmdonparishcouncil.gov.uk
- Reviewed a read-only copy of Scribe the councils accounting system.
- Met with the Clerk on 25 April 2024.

I am happy to confirm that appropriate accounting records have been kept and accounting statements are supported by underlying records. I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place.

The Council has recently updated their website, and I would congratulate the council on completing this transition within such a tight timescale. The Council is aware that there are still some updates to be made to the website, however the website is clear

and well laid out. Documents are easy to find. I'm sure residents will find the website a useful resource.

The Council should ensure that the correct documents relating to last year's Annual Governance and Accountability Return are displayed on the website, the wrong notice for the Exercise of Public Rights is currently displayed on the website. However, I believe this is related to the change in website. The dates were correctly minuted in May 2023.

The following points are raised to further support Helmdon Parish Council in their work:

- Helmdon Parish Council has a robust system of Internal Controls in place. However, it would be helpful if the internal controller was not an account signatory, so had not been involved in authorising payments before carrying out internal control checks.
- During my review I noted that Helmdon Parish Council do not display members Registers of Interests (ROI) on their website, but rather link to the West Northamptonshire Council (WNC) website. This is acceptable, however, the list of councillors displayed on WNC's website is out of date. The council should ensure that the WNC have the correct information on council membership and that all members have completed their Register of Interests. It is good practice for these to be reviewed annually.
- In reviewing Scribe I noted that in a small number of transactions the VAT has been recorded incorrectly (NcALC membership and ICO registration.) There is no VAT on these services and so VAT should not be reclaimed on these.

Based on the evidence provided to me I am satisfied the internal control objectives have been met, and I have completed and signed the Annual Internal Audit Report accordingly.

Please do not hesitate to contact me if you have any queries relating to this report. I wish the council successful 2024-2025.

Yours sincerely,

K Houlihan

Ms Kate Houlihan
Internal Auditor to the Council

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	27,035	31,874
2. Annual precept	28,000	29,260
3. Total other receipts	2,673	9,021
4. Staff costs	7,731	9,007
5. Loan interest/capital repayments	0	0
6. Total other payments	18,103	12,864
7. Balances carried forward	31,874	48,282
8. Total cash and investments	31,874	48,282
9. Total fixed assets and long-term assets	104,487	104,487
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 (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>.