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:	Spratton Parish Council		
Name of Internal Auditor:	Caroline Holgate	Date of report:	10 November 2023
Year ending:	31 March 2024	Date audit carried out:	3 November 2023

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 have been appointed as the Internal Auditor for Spratton Parish Council for the year ending 2024. I met with Fiona Young, the Clerk and RFO on 3rd November 2023, to carry out an interim internal audit, and would like to thank her for her time.

It is clear that the parish council have undergone significant changes during the year, with the resignation of the long standing Clerk and a number of councillors. At this time there are four councillor vacancies, and Fiona Young is employed as the interim Clerk.

The council is dealing with a long standing legal dispute which is being managed by solicitors on their behalf. It is fair to say that the challenge is using a significant amount of resources, both monetary, and in officer and councillor time.

Furthermore, PKF are investigating a challenge to the audit, on which the council have fully co-operated. This matter is ongoing and I hope is resolved soon so that the council are able to draw a line under it.

I have been able to review a well ordered set of minutes which do not reveal any unusual activity. The reduced number of councillors resulted in the October meeting being inquorate, and no decisions were made at that meeting. The minutes record the items for discussion only.

A review of the cashbook shows that accounts are up to date and the correct accounting methods are applied.

Clearly the council have experienced some challenges during the year, but I hope that these can be resolved so that the council is able to move onto more positive projects for the parish. I look forward to meeting with the Clerk again following the year end.

Yours sincerely,

Mrs Caroline Holgate
Internal Auditor to the Council
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