

Annual Internal Audit Report

Name of council:	Duston Parish Council		
Name of Internal Auditor:	John Marshall	Date of report:	19.06.2015
Year ending:	31 March 2015	Date audit carried out:	19.06.2015

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. This report is based on the evidence examined and made available to me. It would be incorrect to view internal audit as the detailed inspection of every record and transaction of the Council in order to detect error or fraud. 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 carried out the year-end audit of Duston Parish Council on 19 June 2015. I would take this opportunity to thank Lynn Lavender, Parish Executive Officer and Philippa Page, Deputy Clerk for their help and assistance together with Frances Jones, Chairman of the Council and Nick Sanders, Chair of the Finance and Facilities Committee for their interest and participation.

For the previous audit year 2013 - 14, I raised 2 audit issues, relating to the proper recording of the budget and precept setting process and the arrangements governing management of the corporate credit card; both issues have been properly and fully addressed by the Council. BDO as External Auditor raised no audit issues.

By examination of hard evidence and questioning, I tested all the aspects of the Council's internal controls that I am required to consider at Section 4 of the Annual Return. We had a wide ranging discussion that touched on a small number of minor procedural issues and governance arrangements, none of which warrant formal recording and reporting here. The improvements in standards of governance and accountability noted last year continue and the Council clearly benefits from the combination of a knowledgeable and competent administration team and actively engaged Councillors. I remain satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. I was able therefore to answer 'yes' to all of the questions in Section 4 and have signed the Return as required.

John Marshall
Internal Auditor to the Council
07505 139832
wjm.marshall1@gmail.com

The figures submitted in the Annual Return are:

	Year ending 31 March 2014	Year ending 31 March 2015
1. Balances brought forward	769,235	999,654
2. Annual precept	367,780	407,460
3. Total other receipts	656,877	637,298
4. Staff costs	138,869	167,348
5. Loan interest/capital repayments	56,756	105,414
6. Total other payments	598,613	1,111,832
7. Balances carried forward	999,654	659,818
8. Total cash and investments	838,099	530,334
9. Total fixed assets and long term assets	3,198,585	4,127,613
10. Total borrowings	1,466,958	1,930,760