

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

DUDDON PARISH COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		

K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Not APPLICABLE

Name of person who carried out the internal audit CLIVE MOODY

Signature of person who carried out the internal audit E. Moody FCMA Date 09/04/2017

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).
 **Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

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CHAIRMAN AND COUNCILLORS,
DUDDON PARISH COUNCIL,
BROWFOOT COTTAGE,
GRIZEBECK,
KIRKBY IN FURNESS
CUMBRIA
LA17 7XH

9th APRIL 2017

ANNUAL RETURN FOR FINANCIAL YEAR ENDED 31st MARCH 2017

As an Independent Internal Auditor to the Duddon Parish Council I have completed section 4 of the Annual Return for the financial year ended 31st March 2017 which has now been returned to the Parish Clerk.

I have carried out this work with reference to the Financial Regulations (2014) which were adopted by the Council on the 22nd May 2014.

In addition the Internal Audit has taken into account Public Sector Internal Audit Standards (PSIAS).

In accordance with the Transparency code for smaller authorities, set out by The Secretary of State for The Department for Communities and Local Government, (December 2014), my Internal Audit Report (section 4 of The Annual Return) should be published on a publicly accessible website together with other prescribed information which Duddon Parish Council is required to make available.

In my opinion the Council's responsibility in law for ensuring that its financial management is adequate and effective is being met. In addition I believe that the council continues to have a sound system of internal control which facilitates the effective exercise of the Council's functions, including arrangements for management of risk.

Accounting records of the council I have found to be maintained up to date and in accordance with proper accounting practice.

CLIVE MOODY FCMA

