

## Internal Audit Report

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

Name of council:	EAST LANGTON PC		
Name of Internal Auditor:	STUART MCDONALD	Date of report:	19/4/24
Year ending:	31 March 2024	Date audit carried out:	8/4/24

*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 proper practices referred to in Accounts and Audit Regulations are set out in JPAG Practitioners Guide. 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.*

***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 met via Zoom with Alison Gibson, the Clerk, on 8<sup>th</sup> April to carry out the Internal Audit for the year ended 31<sup>st</sup> March 2024. I would like to thank her for setting up the meeting and providing all the information I required prior to, and during, the audit.

Comments from last year's Internal Audit – none.

The Council received no external review, as it correctly applied for exemption.

I am required to state why I have ticked "Not covered" in answer to objective F (Petty Cash) – it is, quite simply that the Council does not operate a Petty Cash system.

### **CONCLUSION**

By reviewing the hard evidence, discussing with the Clerk, and selectively testing a small number of transactions, I am satisfied that the Council is operating sound policies and procedures which enable it to deliver its services and fulfil its responsibilities effectively and efficiently. I have tested all the Internal Control Objectives I am required to consider, and in all significant respects, the objectives have been met.

Have comments from the internal audit 2022-2023 been addressed?

Recommendation 2022-2023	Comment
There were no comments	

Areas in the 2023-2024 AGAR Annual Internal Audit Report for which Yes or N/A cannot be ticked

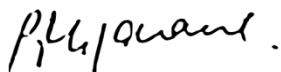
NONE

	Reason
A	
B	
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N	
O	

Recommendations for action 2023-2024

Areas for consideration or improvement	Recommendation
None	

Yours sincerely,



Stuart McDonald  
 Internal Auditor to the Council  
 sminternalaudit@yahoo.com

The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2023</b>	<b>Year ending 31 March 2024</b>
1. Balances brought forward	18,176	20,336
2. Annual precept	7,034	8,320
3. Total other receipts	4,270	8,766
4. Staff costs	-2,508	-3,395
5. Loan interest/capital repayments	0	0
6. Total other payments	-6,636	-6,476
7. Balances carried forward	20,336	27,551
8. Total cash and investments	20,336	27,551
9. Total fixed assets and long-term assets	8,822	9,086
10. Total borrowings	0	0