

Internal Audit Report

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

Name of council:	Wilbarston Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	29 April 2021
Year ending:	31 March 2021	Date audit carried out:	29 April 2021

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 would like to thank yourself and Becky for your time and assistance during this year's audit which was held conducted remotely using the NCALC checklist and can confirm that matters appear to be in good order. However, I would make the following suggestions:

- That an annual insurance review is conducted at the same time as the Asset Register review to ensure that nothing is missed: either being added to or taken off the insurance schedule, despite the insurance policy being on a fixed term deal.
- An audit trail is created for invoice checking as payments are made. I acknowledge that this happens but that there is no evidence of it taking place.

It is noted that the Council uses a receipts and payments basis for its accounts and that the Council will be having a limited assurance review this year as Council has gone over the £25,000 limit.

Yours sincerely

Julia Tufnail

NCALC Internal Auditor

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

	Year 31 March 2020	Year 31 March 2021
1. Balances brought forward	14060	19548
2. Annual precept	12000	12000
3. Total other receipts	9148	14582
4. Staff costs	3266	3385
5. Loan interest/capital repayments	0	0
6. Total other payments	12394	16068
7. Balances carried forward	19548	26677
8. Total cash and investments	19548	26677
9. Total fixed assets and long-term assets	26814	30726
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 (2020)*. 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/uploads/practitioners-guide-2020-2.pdf>