

Internal Audit Report

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

Name of council:	Hargrave Parish Council (Northamptonshire)		
Name of Internal Auditor:	Caroline Holgate	Date of report:	29 th April 2022
Year ending:	31 March 2022	Date audit carried out:	28 th April 2022

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 met with Jenny Hodgson, the Clerk/RFO, on 28th April 2022, via Zoom, to carry out the year end audit of the Council. Prior to this meeting, Ms Hodgson provided me with all relevant year-end documentation.

I was able to review a well ordered and easily accessible set of documents on the Council's website. A review of the minutes has not revealed any unusual activity. It is clear that the Council make every effort to ensure that it acts lawfully and in accordance with proper practices.

The Council is subject to the requirements of the Transparency Code, and I was able to find all expected information published on the website.

The General Power of Competence has been adopted, and its use is reiterated in relation to any transactions made by the Council.

Bank account providers have been changed during the year and appropriate methods of internal control have been adopted for payments made, which are reinforced with an Internet Banking Policy.

Ms Hodgson was able to provide further information regarding the Non-Ecclesiastical Herdsman Charity and I am satisfied that the Council understands the requirements in respect of the charity.

Having reviewed all available information, I am satisfied that effective systems of control are in place and have signed the AGAR 2021/22 accordingly.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'CHolgate', written in a cursive style.

Mrs Caroline Holgate
Internal Auditor to the Council
07766 334541
clholgate@hotmail.com

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

	Year ending 31 March 2021	Year ending 31 March 2022
1. Balances brought forward	£13,309	£15,897
2. Annual precept	£7,000	£7,500
3. Total other receipts	£11,170	£3,294
4. Staff costs	£3,120	£3,390
5. Loan interest/capital repayments	0	0
6. Total other payments	£13,002	£5,218
7. Balances carried forward	£15,897	£18,083
8. Total cash and investments	£15,897	£18,083
9. Total fixed assets and long-term assets	£13,341	£13,740
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>