

Internal Audit Report

(to be read in conjunction with Section 4 of the Annual Return)

Name of council:	Barnwell Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	18.5.16
Year ending:	31 March 2016	Date audit carried out:	18.5.16

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.

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 your Clerk, Mrs Nicki Phillips, this afternoon to carry out the Internal Audit for the Council and would take this opportunity to thank Nicki for her time and assistance. I carried out the Internal Audit using the NCALC checklist, where appropriate, and raise the following points:-

1. There is no Internal Control & Budget Committee. This is a requirement of the Accounts and Audits Regulations 2011 (Reg 6) and your Financial Regulations. Please contact NCALC for further guidance.
2. There is no evidence that the relevant powers are recorded with the payments and/or cashbook. Please contact NCALC for further guidance.
3. The Standing Orders of the Council have not been amended since 20.11.10 but were readopted 17.5.16. Please contact NCALC for further guidance.
4. There was no risk assessment carried out during the Audit year. Please ensure that it is carried out annually.
5. The Precept request & Budget for the year are not Minuted separately.
6. The insurance review should ensure that the Council is properly insured.

This report is based on the evidence made available to me. 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. Consequently the report is limited to those matters set out above.

Yours sincerely

Julia Tufnail
Internal Auditor to the Council
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The figures submitted in the Annual Return are:

	Year ending 31 March 2015	Year ending 31 March 2016
1. Balances brought forward	5629	9104
2. Annual precept	6000	7500
3. Total other receipts	4541	1514
4. Staff costs	2082	2822
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	4984	7234
7. Balances carried forward	9104	8062
8. Total cash and investments	9104	8026
9. Total fixed assets and long term assets	3341	3341
10. Total borrowings	Nil	Nil

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Local Councils – A Practitioners’ Guide (England) (2014)*. It is a guide to the accounting practices to be followed by local councils, and sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<http://www.northantscalc.com/uploads/practitioners-guide-v12jun14.pdf>