

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:	28.4.17
Year ending:	31 March 2017	Date audit carried out:	28.4.17

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 Philips, this afternoon to carry out the Internal Audit and would like to thank Nicki for her time and assistance. I carried out the Internal Audit using the NCALC checklist, where appropriate, and raise the following additional points.

1. I am concerned that the Council again failed to maintain an adequate system of internal control, as required under Regulation 6(a) of the Accounts and Audit Regulations 2015. Whilst the Financial Regulations have been adopted by the Council, there was no evidence of any internal control taking place and the Clerk confirmed that they had not taken place.
2. Grant monies should be separated out from operational monies, if the project is taking a long time to come to fruition, as they should only be spent as granted for and should not be used generally.
3. I have concerns over the defibrillator as it's ownership is unclear, it is not insured and has not been installed, despite monies being granted for it's installation some time ago. I understand that money for it was raised by the community and it was purchased by them. However, the community is yet to see the benefit of their efforts.

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

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

	Year ending 31 March 2016	Year ending 31 March 2017
1. Balances brought forward	9104	8062
2. Annual precept	7500	7500
3. Total other receipts	1514	3558
4. Staff costs	2822	2505
5. Loan interest/capital repayments	0	0
6. Total other payments	7234	5857
7. Balances carried forward	8062	10758
8. Total cash and investments	8062	10758
9. Total fixed assets and long term assets	3341	4857
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 (2017)*. 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-2017.pdf>