

# Internal Audit Report

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

Name of council:	Barnwell Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	12 April 2022
Year ending:	31 March 2022	Date audit carried out:	12 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 would like to thank Nikki for her time and assistance during this year's audit which was conducted remotely using the NCALC checklist. I can confirm that matters appear to be in good order.

It was noted that the Council's meetings often run over the 2 hours allowed under Standing Orders. A good way of avoiding this is for all Councillors to be fully prepared for each meeting so agenda items can run smoothly. Council must resolve to continue the meeting after the 2 hours limit has lapsed if it wishes to complete the business of the Council at that meeting.

It is noted that the Council uses a receipts and payments basis for its accounts and that the Council does not have the Power of General Competence. I note that the Council is intending to exempt itself from limited assurance review again this year.

Yours sincerely

*Julia Tufnail*

NCALC Internal Auditor

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

	<b>Year ending 31 March 2021</b>	<b>Year ending 31 March 2022</b>
1. Balances brought forward	31114	33320
2. Annual precept	10300	10300
3. Total other receipts	6212	9046
4. Staff costs	3171	3655
5. Loan interest/capital repayments	1095	1095
6. Total other payments	10040	15407
7. Balances carried forward	33320	32509
8. Total cash and investments	33320	32509
9. Total fixed assets and long-term assets	52755	52760
10. Total borrowings	8095	7148

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 attached.