

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:	13 April 2023
Year ending:	31 March 2023	Date audit carried out:	12&13 April 2023

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 once again confirm that matters appear to be in good order.

I would suggest that the Budget is published on the website so that the public can easily see what the Council intends to spend its money on each year.

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.

Julia Tufnail

NCALC Internal Auditor

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

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	33320	32509
2. Annual precept	10300	10785
3. Total other receipts	9046	18079
4. Staff costs	3655	3905
5. Loan interest/capital repayments	1095	1095
6. Total other payments	15407	29513
7. Balances carried forward	32509	26860
8. Total cash and investments	32509	26860
9. Total fixed assets and long-term assets	52760	68849
10. Total borrowings	7148	6669

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-2022-8.pdf>