

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:	08.04.2025
Year ending:	31 March 2025	Date audit carried out:	08.04.2025

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:

Firstly, I would like to thank your Clerk, Nicki, for their help in conducting the Internal Audit for 2024-5. I have conducted the Internal Audit following the NCALC IA sheets and the internal control objectives of the AGAR. I have done an audit test on 3 random payments which follow through correctly.

Council uses the Receipts and Payments method of accounting correctly and I can see that it will be exempting again this year. The debit card application has been put on hold until after the May elections (a comment on last year's IA report) and trust that this will be put in place as soon as possible. Council's general reserves are within the 1 year's worth of expenditure, the upper limit, at approx. £11k. A well run Council.

Yours sincerely

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

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	26863	31742
2. Annual precept	11150	13380
3. Total other receipts	8950	4302
4. Staff costs	4371	4499
5. Loan interest/capital repayments	1095	1095
6. Total other payments	9753	16890
7. Balances carried forward	31741	26940
8. Total cash and investments	31741	26940
9. Total fixed assets and long-term assets	75842	78442
10. Total borrowings	5201	4200

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2024)*. 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://northantscal.gov.uk/practitioners-guide>.