

# Internal Audit Report

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

Name of council:	Thorpe Malsor Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	21 April 2021
Year ending:	31 March 2021	Date audit carried out:	21 April 2021

*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 Helen for her time and assistance during this year's audit which was held conducted remotely using the NCALC checklist and can confirm that matters appear to be in order.

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 but does have a full complement of councillors and will do so after the election too. It was also noted that the Council has fully updated in its finance and risk systems as well as its website covering its transparency and accountability. It is also noted that the Council will be exempting itself from external audit again this year.

I am impressed at the conscientious work that has been done taking the council forward on a firm footing and showing a real commitment to protecting public funds.

Yours sincerely

*Julia Tufnail*

NCALC Internal Auditor

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

	Year ending 31 March 2020	Year ending 31 March 2021
1. Balances brought forward	3817	4913
2. Annual precept	2000	2000
3. Total other receipts	0	724
4. Staff costs	250	250
5. Loan interest/capital repayments	0	0
6. Total other payments	654	2989
7. Balances carried forward	4913	4398
8. Total cash and investments	4913	4389
9. Total fixed assets and long-term assets	22152	22152
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 (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-2020-2.pdf>