

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:	10 May 2022
Year ending:	31 March 2022	Date audit carried out:	10 May 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 Helen for her time and assistance in this year's audit which was held conducted remotely using the NCALC checklist and can confirm that matters appear to be in order.

Council uses a receipts and payments basis for its accounts as appropriate and that VAT is reclaimed annually. Robust internal controls are in place and regularly reported to Council, as required. The budget and precept were agreed in January 2021 and Council's policies were reviewed in January 2022 and a new Code of Conduct adopted. The Asset Register and Risk Assessment were both reviewed in March this year. The website is very easy to navigate.

It is noted that Council will be exempting itself from external audit again this year.

Yours sincerely

Julia Tufnail

NCALC Internal Auditor

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

	Year ending 31 March 2021	Year ending 31 March 2022	
1. Balances brought forward	4913	4398	
2. Annual precept	2000	2000	
3. Total other receipts	724	551	
4. Staff costs	250	0	
5. Loan interest/capital repayments	0	0	
6. Total other payments	2989	825	
7. Balances carried forward	4398	6124	
8. Total cash and investments	4398	6124	
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 (2022)*. 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.