

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:	19 May 2023
Year ending:	31 March 2023	Date audit carried out:	18 May 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 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 again this year.

Council uses a receipts and payments basis for its accounts as appropriate and VAT should be reclaimed annually. Robust internal controls are in place and regularly reported to Council, as required.

Having discussed this with Helen, it is best practice for all councillors to have a separate email address for council business. This ensures that no personal data is transferred to an unauthorised account, causing a data breach, for which the Council could be held responsible. This is, of course, one for the Risk Assessment, if members wish to continue using their personal emails.

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 2022	Year ending 31 March 2023
1. Balances brought forward	4398	6124
2. Annual precept	2000	2000
3. Total other receipts	551	2003
4. Staff costs	0	0
5. Loan interest/capital repayments	0	0
6. Total other payments	825	3244
7. Balances carried forward	6124	6883
8. Total cash and investments	6124	6883
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*. 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>