

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:	28 May 2024
Year ending:	31 March 2024	Date audit carried out:	28 May 2024

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 completing the internal audit this year.

I carried out the internal audit remotely using NCALC checklist and can confirm that all appears to be in order. I have conducted an audit trail testing, as I conveniently had all the invoices, and can confirm that all follows through nicely.

I make the following comments:

- It is noted that Council has not been able to appoint a Clerk during the year and that the Interim is still in place, as noted on the AGAR IA report.
- It is also noted that the Council only has 4 meetings per year and the draft minutes must be published on the website in a timely manner, not just the noticeboard.
- It is recommended that the VAT reclaim, which this year amounts to £444.04, is reclaimed annually.

Yours sincerely

Julia Tufnail
Internal Auditor to the Council
07309 719764

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

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	6124	6883
2. Annual precept	2000	3145
3. Total other receipts	2003	8
4. Staff costs	0	0
5. Loan interest/capital repayments	0	0
6. Total other payments	3244	3344
7. Balances carried forward	6883	6692
8. Total cash and investments	6883	6692
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 (2023)*. 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/practitioners-guide-2023>.