

# Internal Audit Report

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

Name of council:	Newnham Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	5 <sup>th</sup> May 2022
Year ending:	31 March 2022	Date audit carried out:	Remote

*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.*

***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 have conducted a thorough review of the documents on the parish council website plus those supplied by Councillors in the absence of the Clerk, I would like to thank Cllr Simpson and Cllr Collins for their prompt and efficient help with the audit.

I was pleased to see that all the actions from the previous year's internal audit report have been actioned.

The website is very easy to use, it was noted that some of the minutes are still in draft form, they should be changed to the approved copy as soon as they have been signed. I have reviewed all the payments, receipts, minutes, bank statements and bank reconciliation statements, the asset register and other documents available on the website and also provided by Cllr Simpson.

I am satisfied that all internal control objectives have been met.

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 above.

Yours sincerely,



Miss Fiona Young

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

	<b>Year ending 31 March 2021</b>	<b>Year ending 31 March 2022</b>
1. Balances brought forward	20737	30763
2. Annual precept	34722	34722
3. Total other receipts	4540	6801
4. Staff costs	4310	4756
5. Loan interest/capital repayments	0	0
6. Total other payments	24926	28348
7. Balances carried forward	30763	39183
8. Total cash and investments	30763	39183
9. Total fixed assets and long-term assets	0	0
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>