

# Annual Internal Audit Report

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

Name of council:	Yelvertoft Parish Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	4 <sup>th</sup> June 2021
Year ending:	31 March 2021	Date audit carried out:	28 <sup>th</sup> May 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:

Thank you very much for sending documentation as requested enabling me to conduct the Internal Audit for the Parish Council remotely, due to the Covid 19 pandemic. Many thanks to the Clerk for meeting with me via Zoom to answer my questions.

I examined Book Keeping, Due Process, Risk Management, Bank Reconciliations, Internal Control, Year-End Procedures and performed a detailed scan of the minutes via the website. I also sought evidence that previous Audit Reports have been actioned.

I draw your attention to the following comment:

- The Parish Council does not have an Internal Control Policy and there isn't any evidence in the Minutes of regular reporting of Internal Control. Having spoken with the Clerk I am happy that Internal Control is taking place and I have advised the Clerk to formalise the process by creating an Internal Control Policy. I have also asked the Clerk to ensure this is fully Minuted.

I would like to congratulate the Clerk for the excellent way in which she has managed the Parish Council during a challenging time and wish the Parish Council a safe and successful 2021/2022.

Yours sincerely,



Mrs TL Charteress CiLCA  
Internal Auditor to the Council  
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The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2020</b>	<b>Year ending 31 March 2021</b>
1. Balances brought forward	33,499	49,000
2. Annual precept	28,098	29,503
3. Total other receipts	18,123	10,853
4. Staff costs	6,533	7,440
5. Loan interest/capital repayments	4,334	4,334
6. Total other payments	19,852	17,549
7. Balances carried forward	49,000	60,033
8. Total cash and investments	49,000	60,033
9. Total fixed assets and long-term assets	99,320	102,559
10. Total borrowings	13,788	9,590

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>