

## 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		
Name of Internal Auditor:	Catherine Camp	Date of report:	20.05.22
Year ending:	31 March 2022	Date audit carried out:	20.05.22

*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 met with Samantha Haywood (Clerk and RFO) on 20<sup>th</sup> May 2022 to carry out the Internal Audit for Yelvertoft Parish Council. The Internal Audit was carried out remotely by email and “Zoom” video-conferencing. I would like to take this opportunity to thank Samantha for her co-operation and assistance in delivering this audit.

I examined the publicly available information displayed on the council's website including policies, procedures, agendas, minutes, financial and other records.

I sought evidence that the previous years Internal and External Audit reports had been properly reported and actioned by the Council – they had. I then examined the councils arrangements for the management and control of its business in the area of book-keeping, due process, risk management, budget setting and monitoring, payroll, asset register, insurance, bank reconciliation, vat reclaims and year end compliance.

I reviewed the budgeting process, and commend the Council on a robust system, however I advised the Clerk to include the amount (£) agreed to meet the Budget and the amount (£) of precept to be requested. The budget must be agreed by full council before agreeing the precept; see para 1.8 of the Practitioners' Guide.

I discussed with the Clerk that the first business of the Annual Meeting of the Council should be “Election of the Chairman” as set out in Local Government Act 1972, ss15(2) and 34(2). The minutes should also record that the chairman has signed the declaration of acceptance of office. This should also be recorded whenever a new Councillor joins the Council see LGA 1972 s84(3).

Where necessary, I requested and was provided with supplementary evidence to enable me to reach a conclusion regarding the enquiries I am required to make as set out in the Annual Internal Audit Report (AIAR) that forms part of the Annual Governance and Accountability Return (AGAR). Please note that despite the comments on the External Auditors report, the evidence displayed on the website showed that “Public Notice” allowed the statutory 30 working day period when the Authority’s record were available for public inspection, hence I have answered “Yes” in box M of the AIAR.

I am pleased to be able to report that having tested all aspects of the council’s internal controls that I am required to consider, based on the information made available to me I am satisfied that in all significant respects, the internal control objectives were achieved throughout the financial year to a standard adequate to meet the council ‘s needs. Accordingly I have completed and signed off the Annual Internal Audit Report as required.

Yours sincerely,



Mrs Catherine Camp CiLCA; FSLCC:  
Internal Auditor to the Council  
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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	49,000	60,033
2. Annual precept	29,503	29,503
3. Total other receipts	10,853	9,269
4. Staff costs	7,440	7,325
5. Loan interest/capital repayments	4,334	4,334
6. Total other payments	17,549	31,606
7. Balances carried forward	60,033	55,540
8. Total cash and investments	60,033	55,540
9. Total fixed assets and long-term assets	102,559	108,575
10. Total borrowings	9,590	5,343

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2021)*. 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-2021.pdf>