

Internal Audit Report

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

Name of council:	Twywell Parish Council		
Name of Internal Auditor:	Gill Wells	Date of report:	26 th April 2021
Year ending:	31 March 2021	Date audit carried out:	22 nd April 2021

Internal audit is the periodic independent review of a councils internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the councils control. Managing the councils 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:

It should be noted that, due to restrictions resulting from the Covid 19 constraints, the audit was carried out remotely.

As part of the annual internal audit process I carried out a full examination of bookkeeping, due process, risk management, bank reconciliations, internal control and performed a detailed scan of the minutes and decisions taken by the Council from 1st April 2020 - 31st March 2021. I also carried out a review of the Councils website.

I am aware that the Council recruited a new Clerk, Claire Tilley, during the period. Claire has confirmed and demonstrated to me that she is aware of requirements with regard the Councils website; the need for certain policies and procedures to be adopted by the Council formally; and to make it clear on the website as to what is draft and what is approved in terms of minutes. Claire is an experienced Clerk and as such has brought in new ways of working since her recruitment e.g. a risk assessment; and up to date asset register. The Council should consider adopting an equal opportunities policy.

During the course of the audit a query was raised regarding a reporting figure this was subsequently acknowledged as an error and the amendment was made and confirmed and the correct figure inserted which will be reported to Council for approval.

I am pleased and satisfied that Claire has brought in robust internal controls with regard online disbursements and that this will minimise the risk to the Council with regard payments going forwards.

I would like to take this opportunity to thank your Clerk, Claire, for making all the information available to me in order that I could carry out a detailed review of the Councils management,

governance and financial affairs. It was a pleasure to read the documents and I look forward to auditing Tywell next year.

This report is based on the evidence made available to me either on the website or confirmed via the virtual meeting. It would be incorrect to view the internal audit report as the detailed inspection of all records and transactions of a council in order to detect error or fraud. Consequently, the report is limited to those matters set out above.

Yours sincerely,



Gill Wells
Internal Auditor to the Council
Thewellsclan1@googlemail.com

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

	Year ending 31 March 2020	Year ending 31 March 2021
1. Balances brought forward	6872	13448
2. Annual precept	3600	6240
3. Total other receipts	10042	1865
4. Staff costs	997	1973
5. Loan interest/capital repayments	0	0
6. Total other payments	6069	11909
7. Balances carried forward	13448	7671
8. Total cash and investments	13448	7671
9. Total fixed assets and long-term assets	22000	30600
10. Total borrowings	NIL	NIL

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>"
<https://www.northantscalc.com/uploads/practitioners-guide-2021.pdf>