

Internal Audit Report

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

Name of council:	Welford Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	3 rd May 2023
Year ending:	31 March 2023	Date audit carried out:	Remotely

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 the Clerk, Mr Ian Kelly, I would like to thank Ian for his prompt and efficient help with the audit.

I am pleased to note that all the points from the previous years internal audit have been actioned. The documents that I needed were easily located on the well ordered and up to date website.

I have reviewed all the payments, receipts, minutes, bank statements and other documents made available to me.

I am satisfied that all internal control objectives have been met and I do not have any concerns.

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.

Yours sincerely,



Miss Fiona Young
NCalc Internal Audit Service
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	30233	38335
2. Annual precept	43500	44500
3. Total other receipts	9675	9208
4. Staff costs	7402	9432
5. Loan interest/capital repayments	0	0
6. Total other payments	37671	48442
7. Balances carried forward	38335	34169
8. Total cash and investments	38335	34169
9. Total fixed assets and long-term assets	168918	175685
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 (2022)*. 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-2022-8.pdf>