

Internal Audit Report

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

Name of council:	Kilsby Parish Council		
Name of Internal Auditor:	Gill Wells	Date of report:	28 th April 2022
Year ending:	31 March 2022	Date audit carried out:	28 th April 2022

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 would like to take this opportunity to thank your Clerk, Emma Gibson, for forwarding all of the additional requested 'Year End' documents to me allowing me to carry out a thorough inspection of the Council records and activities during the period 2021-2022, as well as responding to my queries and questions and for carrying out any actions so swiftly.

I note Emma is relatively new to the Council and took over from Catherine in February 2022 but is an experienced Clerk.

There are two points to raise for noting and action which the Clerk has confirmed will be carried out:-

- The appointment of the Responsible Financial Officer (RFO) should be formally made and minuted as the role of Clerk does not necessarily encompass that of the S151 Officer (RFO) in all Councils. The Council must legally appoint a S151 Officer. Emma has confirmed this will take place at the May meeting of Council for confirmation.
- The Council are currently clarifying the situation with regard the playing fields and the trust situation with the charity commission and this will be reviewed at next years audit when resolved.

Once again, I would like to take this opportunity to congratulate Kilsby Parish Council, and the Clerk, for operating a well managed Council both financially and in terms of governance and I very much look forward to auditing Kilsby Parish Council in 2023.

Yours sincerely,



Yours sincerely,

Mrs G Wells
Internal Auditor to the Council
07525070625
Thewellsclan1@googlemail.com

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	86141	74374
2. Annual precept	44650	44650
3. Total other receipts	26289	23810
4. Staff costs	21701	26468
5. Loan interest/capital repayments	0	0
6. Total other payments	61005	64300
7. Balances carried forward	74374	52066
8. Total cash and investments	74374	52066
9. Total fixed assets and long-term assets	82072	82072
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>