

## Internal Audit Report

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

|                           |                         |                         |              |
|---------------------------|-------------------------|-------------------------|--------------|
| Name of council:          | Hartwell Parish Council |                         |              |
| Name of Internal Auditor: | Julia Tufnail           | Date of report:         | 16 June 2022 |
| Year ending:              | 31 March 2022           | Date audit carried out: | 16 June 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 thank your Clerk, Lynn, for her time and assistance during this year's audit which was conducted remotely using the NCALC checklist. It is noted that the Council uses a receipts and payments basis for its accounts and unfortunately, is not able to use the General Power of Competence following the election last year. Salaries remain outsourced and I have conducted an audit trail spot check and am happy to confirm that all matters appear to be in good order during the year.

Yours sincerely

*Julia Tufnail*

NCALC Internal Auditor

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

|  | <b>Year ending<br/>31 March 2021</b> | <b>Year ending<br/>31 March 2022</b> |
|--|--------------------------------------|--------------------------------------|
| 1. Balances brought forward                | 43515                                | 52798                                |
| 2. Annual precept                          | 55000                                | 58500                                |
| 3. Total other receipts                    | 83869                                | 38612                                |
| 4. Staff costs                             | 17972                                | 20498                                |
| 5. Loan interest/capital repayments        | 0                                    | 0                                    |
| 6. Total other payments                    | 111614                               | 45618                                |
| 7. Balances carried forward                | 52798                                | 83794                                |
| 8. Total cash and investments              | 52798                                | 83794                                |
| 9. Total fixed assets and long-term assets | 171913                               | 172792                               |
| 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.