

Internal Audit Report

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

Name of council:	Sibbertoft Parish Council		
Name of Internal Auditor:	Fiona Young	Date of report:	10/04/2021
Year ending:	31 March 2021	Date audit carried out:	April 2021 Remote

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:

During the first week of April 2021 I conducted a remote audit of Sibbertoft Parish Council. With the help of the new Clerk and RFO, Paula Stephenson, I have reviewed all the documents on the parish council website, www.sibbertoft.org.uk, plus those sent to me remotely by the Clerk. All of the appropriate documents were on the website which was really well organised. I had no issues finding all the evidence that I needed to conclude this years audit.

I have reviewed the receipts and payments account, periodic and year end bank reconciliation statements, bank statements and the minutes.

I am satisfied that due processes have been met and that all internal control objectives have been satisfied.

I would like to thank both Paula and the outgoing Clerk, Sam Vickers, for their help with the audit, they were both very efficient at answering any queries.

This report is based on the evidence made available to me. It would be incorrect to view internal audit as a detailed inspection of all records and transactions of a council as a way in which to detect error or fraud.

Consequently, this report is limited to those matters detailed above.
Yours sincerely,

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 2020	Year ending 31 March 2021
1. Balances brought forward	17819	13913
2. Annual precept	12500	13000
3. Total other receipts	2312	2285
4. Staff costs	3634	5004
5. Loan interest/capital repayments	0	0
6. Total other payments	15084	12178
7. Balances carried forward	13913	12016
8. Total cash and investments	13913	12016
9. Total fixed assets and long-term assets	59457	61721
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>