

Internal Audit Report

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

Name of council:	Wilby Parish Council		
Name of Internal Auditor:	Helen Hoier	Date of report:	7 May 2021
Year ending:	31 March 2021	Date audit carried out:	21 April 2021

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 met with Vicky Smith (Clerk/RFO) on 21 April 2021 via Zoom to carry out the year-end audit of the Council. Upon examination of bookkeeping, due process, risk management, budget, payroll, asset control, bank reconciliations and year-end procedures; it is clear that every effort is made to ensure that the Council acts lawfully, transparently and in accordance with proper practices. I am also particularly impressed at the Council's ability to continue to carry out its functions over the past year despite the challenges posed by the pandemic.

The Council has a turnover of under £25,000 and is therefore obliged to comply with the Transparency Code by publishing its financial and governance documents on its website. The Council is not currently eligible to use the General Power of Competence and as such understands that it must ensure it spends within its legal powers (particularly Section 137 under which there were items of expenditure in 2020/21).

Issues raised in 2019/20:

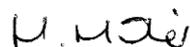
- Ensuring that the Council's management of assets is as effective as possible by monitoring the risk management and technical inspections of play equipment to ensure policies and procedures are compliant with the latest legislation and/or recommended good practice.

Issues raised in 2020/21:

- Ensuring that the Council's governance and transparency procedures are as effective as possible by replacing the current use of members' private e-mail addresses for Council business with a corporate address or assessing the risks in respect of the Council's obligations under the Freedom of Information Act 2000 and General Data Protection Regulation.

Other than the above matter, the Council appears to be performing well, with its business affairs managed properly by a very competent Clerk/RFO and committed Council members.

Yours sincerely



Mrs Helen Hoier
Internal Auditor to the Council
01536 330858/07721 778773
h.hoier_las@btinternet.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	7,838	5,647
2. Annual precept	10,300	10,300
3. Total other receipts	2,436	926
4. Staff costs	3,340	3,657
5. Loan interest/capital repayments	0	0
6. Total other payments	11,587	7,911
7. Balances carried forward	5,647	5,303
8. Total cash and investments	5,647	5,303
9. Total fixed assets and long-term assets	28,230	29,365
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>