

Internal Audit Report

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

Name of council:	Barby & Onley Parish Council		
Name of Internal Auditor:	John Marshall	Date of report:	24.05.2024
Year ending:	31 March 2024	Date audit carried out:	24.05.2024

*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. It is important to note that managing the council's internal controls is a day-to-day function of the council through its staff and councillors and it would be incorrect to view internal audit as the detailed inspection of all records and transactions of the council in order to detect error or fraud. This report is based on the evidence made available to and seen by me. **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:

Following discussion with Katrina Jones, Clerk & RFO and by mutual agreement I carried out the audit remotely, by means of e-mail and a virtual meeting online platform. I would take this opportunity to thank Katrina for her co-operation and assistance in delivering the audit.

I firstly examined the publicly available information displayed on the council's website including the council's policies, procedures, agendas, minutes, financial and other records. I checked that issues raised by internal and external auditors as part of last year's audit had been drawn to the council's attention and properly addressed; they had.

I then examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due process (ie compliance with the 'proper practices' as set out in the Practitioners' Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control and year-end procedures including the display of information including the exercise of public rights. Where necessary, I requested and was provided with supplementary evidence to enable me to reach a conclusion regarding the enquiries I am required to make as set out in the Annual Internal Audit Report (AIAR) and I clarified with Katrina the delivery of some of the administrative requirements of the audit process.

I am pleased to be able to report that having tested all the aspects of the council's internal controls that I am required to consider, based on the information made available to me I am satisfied that in all significant respects, the council achieved and delivered the internal control objectives throughout the financial year to a standard adequate to meet the council's needs. Accordingly, I have completed and signed off the Annual Internal Audit Report as required.

John Marshall, CiLCA
Internal Auditor to the Council
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The figures submitted in the Annual Return are:

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	180,185	179,073
2. Annual precept	60,483	62,300
3. Total other receipts	15,882	51,453
4. Staff costs	16,613	18,153
5. Loan interest/capital repayments	5,767	2,669
6. Total other payments	55,097	151,351
7. Balances carried forward	179,073	120,653
8. Total cash and investments	179,073	120,653
9. Total fixed assets and long term assets	573,440	653,151
10. Total borrowings	13,076	9,039

The 'proper practices' referred to in the Accounts & Audit Regulations 2015 are set out in sections 1 & 2 of the Practitioners' Guide. A copy of the current version of the Guide and other useful information is available for free download from this page
<https://www.pkf-littlejohn.com/services-limited-assurance-regime-useful-documents-and-links>