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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:	Kate Houlihan	Date of report:	03/05/2024
Year ending:	31 March 2024	Date audit carried out:	23/04/2024

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. 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 Chair of the Council:

I completed the year-end audit meeting for Sibbertoft Parish Council on 23 April 2024. I would take this opportunity to thank Clare Valentine, the Clerk, for her help and assistance. To complete the audit, I:

- Reviewed documents supplied by the Clerk, both prior to and following the audit meeting.
- Reviewed information available on Sibbertoft Parish Council – Serving the people of Sibbertoft
- Reviewed a copy of the council's cashbook.
- Met with the Clerk on 23 April 2024.

The council has recently introduced a new website. The website is well ordered and clear, residents should find the new website easy to navigate and helpful when searching for information. The council's governing documents are easy to access. All the documents relating to the prior year's Annual Governance and Accountability Return (AGAR) were published in line with audit requirements.

The Clerk is aware that minor amendments need to be made to the website, such as clearly displaying, or linking to members registers of interests on the West Northamptonshire website.

I followed the audit trail for all transactions in June and October, in all cases the audit trail was clear, payments were supported by invoices and matched the cashbook entry. The year end bank reconciliation was reviewed, and matched to bank statement.

I noted that the council has recently set-up a Charitable Trust to manage a piece of land gifted to the council. I understand that the council hopes to apply for grants to meet the costs of bringing the land into a usable condition as a public amenity. The council need to remain mindful of their distinct responsibility as a Sole Trustee.

By reviewing all the information available on I was able to access a well ordered and detailed set of documents and records. By examination of these documents & records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Form 2. I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and identify areas that are not applicable to the council.

This report is based on the evidence made available to me. 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. Consequently, the report is limited to those matters set out above.

Yours sincerely,

K Houlihan

Ms Kate Houlihan
Internal Auditor to the Council

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

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	14,100	10,696
2. Annual precept	13,000	13,000
3. Total other receipts	293	1,905
4. Staff costs	4,752	5,883
5. Loan interest/capital repayments	0	0
6. Total other payments	11,945	10,102
7. Balances carried forward	10,696	9,616
8. Total cash and investments	10,696	9,616
9. Total fixed assets and long-term assets	69,373	69,374
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 (2023)*. 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/practitioners-guide-2023.