

Internal Audit Report

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

Name of council:	Weldon Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	9 th May 2022
Year ending:	31 March 2022	Date audit carried out:	28.4 & 9.5.22

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, Sue, for her time and assistance during this personally difficult time which was conducted remotely using the NCALC checklist. It is noted that the Council uses a receipts and payments basis for its accounts and the Council's powers to act are clearly shown. The Finance Committee meets regularly with internal control and budgetary process robust.

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. I can see VAT is recovered regularly, employer's responsibilities are met as are the publication requirements.

One small comment I would make is that the minutes on the website are in draft form.

Yours sincerely

Julia Tufnail

NCALC Internal Auditor

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

	Year 31 March 2021	ending	Year 31 March 2022	ending
1. Balances brought forward	167407		118624	
2. Annual precept	99000		115000	
3. Total other receipts	44085		23998	
4. Staff costs	16286		11265	
5. Loan interest/capital repayments	0		0	
6. Total other payments	175582		94227	
7. Balances carried forward	118624		152130	
8. Total cash and investments	118624		152130	
9. Total fixed assets and long-term assets	235259		248971	
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 (2022)*. 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.