

## Internal Audit Report

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

Name of council:	Thurlaston Parish Council		
Name of Internal Auditor:	Cathy Walsh	Date of report:	07 <sup>th</sup> June 2020
Year ending:	31 March 2020	Date audit carried out:	07 <sup>th</sup> June 2020

*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 staff and management and not left for internal audit.*

***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:

Due to the Coronavirus (COVID-19) pandemic I carried out the internal audit of the Council remotely. I would like to thank Elaine Foxon (Clerk & RFO) for all her help and assistance in enabling this to happen.

I identified the following matters for consideration:

- That figures reported on ‘Section2 - Accounting Statements’ are rounded up correctly to the nearest £1.
- I am advised that Bank Reconciliations are performed and regularly presented to the Council. However, evidence of approval of the reconciliation and confirmation of sight of Bank Statement by the Council is good recommended practice. (Refer to JPAG guide, March 2019, para. 1.10 and 5.21 to 5.25).
- I am advised that the Minutes of the Finance Committee are not published on the Council’s website. It is a requirement of the Transparency Code for smaller authorities that Councils should publish the draft minutes from all formal meetings

(i.e. full council or board, committee and sub-committee meetings) not later than one month after the meeting has taken place.

Please note, although the transparency codes only require smaller and larger councils to comply, NALC strongly encourages all local councils with turnovers of less than £200,000 per year to comply with the transparency code for smaller authorities as a minimum.

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.

I would like to wish your council all the best for the year ahead.

Yours sincerely,

Cathy Walsh  
For and behalf of LRALC Internal Auditor Service  
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clerk@mistertonwithwalcote.org.uk

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

	<b>Year ending 31 March 2019</b>	<b>Year ending 31 March 2020</b>
1. Balances brought forward	15265	9929
2. Annual precept	13500	15000
3. Total other receipts	2051	12355
4. Staff costs	6583	7708
5. Loan interest/capital repayments	0	0
6. Total other payments	14304	25473
7. Balances carried forward	9929	4104
8. Total cash and investments	9929	4104
9. Total fixed assets and long term assets	67323	75783
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 (2018)*. It is a guide to the accounting practices to be followed by local councils, and sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<http://www.leicestershireandrutlandalc.gov.uk/uploads/governance-and-accountability-for-smaller-authorities-in-england-2019-sections-1-5-1.pdf>