

## Internal Audit Report

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

Name of council:	Swannington Parish Council		
Name of Internal Auditor:	Holly Mann	Date of report:	20 April 2023
Year ending:	31 March 2023	Date audit carried out:	19 April 2023 & 20 April 2023

*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 proper practices referred to in Accounts and Audit Regulations are set out in JPAG Practitioners Guide 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.*

***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 communicated remotely with Fiona Palmer, the Clerk and Responsible Financial Officer, to complete the 2022-2023 internal audit for Swannington Parish Council. I would like to thank Fiona for her assistance in co-operating in this manner.

A series of independent audit tests were carried out using the various financial records, documents, agendas, minutes and the previous Annual Internal Audit Report, to ascertain the efficiency and effectiveness of the Council's internal controls. These tests were undertaken by reference to the information available on the Council's website and the additional documentation being provided electronically by the Clerk.

Internal Control

1. The Council's Standing Orders and Financial Regulations incorporate all necessary requirements, both of which were reviewed in March 2023.
2. The Council has several 'good practice' Policies and Procedures implemented, including an Equal Opportunities Policy and Complaints Procedure. I would recommend that all policies be reviewed annually to ensure they are all up-to-date and relevant.
3. The Financial Information and Open Data section on the Council's website is excellent and goes above and beyond the statutory requirements, giving a far greater level of transparency to residents.
4. I would recommend the names of hall hirers, and any other members of the public, be kept confidential and not recorded in minutes to avoid a potential GDPR breach.
5. By reviewing the hard evidence, liaising with the Clerk, and selectively testing a small number of transactions, I am satisfied that the Council is operating sound policies and procedures which enable it to deliver its services and fulfil its responsibilities effectively and efficiently.
6. Recommendations have been made within this report to enhance and strengthen the internal controls that exist. I have tested all the Internal Control Objectives I am required to consider, and most objectives have been met. I have, therefore, completed the Internal Audit Report section of the Annual Governance and Accountability Return. 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 to detect error or fraud. Consequently, the report is limited to those matters set out.

**Mrs. Holly Mann**  
**Internal Auditor to the Council**  
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The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2022</b>	<b>Year ending 31 March 2023</b>
Balances brought forward	£21,913	£14,750
Annual precept	£31,837	£35,099
Total other receipts	£20,094	£25,156
Staff costs	£13,850	£14,149
Loan interest/capital repayments	£0	£0
Total other payments	£45,242	£26,508
Balances carried forward	£14,750	£34,348
Total cash and investments	£14,750	£34,348
Total fixed assets and long-term assets	£620,907	£620,907
Total borrowings	£0	£0