

Internal Audit Report

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

Name of council:	Stoughton Parish Council		
Name of Internal Auditor:	Cathy Walsh	Date of report:	11 May 2022
Year ending:	31 March 2022	Date audit carried out:	11 May 2022

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:

I carried out the Council's audit remotely and I would thank Karen Giddens, Clerk and RFO for her co-operation and assistance in delivering the audit.

In accordance with the terms of my engagement, I have undertaken a review of Stoughton Parish Council's records, policies, and procedures for the financial year ending 31 March 2022, following which I completed and signed the Annual Internal Audit Report of the Annual Governance and Accountability Return (AGAR) 2021/2022.

The council has certified themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015.

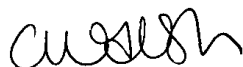
It is pleasing to see that the Council has addressed all the observations and recommendations made in last year's Internal Audit Report. It is clear that the council demonstrates good standards of compliance both with regulatory requirements and the proper practices.

A series of independent audit tests were undertaken using the various financial records, documents, minutes and the previous audit report supplied by the Clerk and by scrutinising all the information that is publicly available on the Council's website.

I am pleased to report that no issues have been identified warranting formal comment or recommendation and, on the basis of my review work, I have completed the Annual Internal Audit Report of the year's AGAR assigning positive assurances in each relevant area.

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. I confirm that through examination of information displayed on the website and questioning, I tested all the aspects of the Council's internal controls that I am required to consider.

Yours sincerely,



Mrs Cathy Walsh
Internal Auditor to the Council

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

	Year ending 31 March 2021	Year ending 31 March 2022
1. Balances brought forward	7,434	9,610
2. Annual precept	8,450	8,450
3. Total other receipts	2,486	1,469
4. Staff costs	2,354	3,050
5. Loan interest/capital repayments	0	0
6. Total other payments	6,406	7,081
7. Balances carried forward	9,610	9,398
8. Total cash and investments	9,610	9,398
9. Total fixed assets and long term assets	144,763	144,858
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 - Practitioners Guide 2021**. 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:

<https://www.nalc.gov.uk/library/our-work/jpag/3479-practitioners-guide-2021/file>