**North Nibley PARISH / TOWN COUNCIL.**

**Internal auditor’s report for the year ended 31 March 2021**

**Name of Auditor: Mary Leonard**

**GAPTC internal audits comply with the proper practices outlined in the Governance & Accountability for Smaller Authorities – A Practitioners’ Guide and the Accounts and Audit Regulations 2015.**

**The GAPTC internal audit reviews and reports on whether the systems of financial and other internal controls over its activities and operating procedures are effective. The audit tests a variety of documents, including agendas and minutes, policies, insurance and risk management processes, to ensure Council meets the requirements set out in the Annual Internal Audit Report in the Annual Governance & Accountability Return. The internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.**

**Our auditors are independent of the Council and are competent to be able to carry out the requirements of the internal audit service.**

**Comments made by the internal auditor to support the column ticked no on the internal audit report in the AGAR for the year ending 2020/21**

**C -This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage this. NO**

Risk Policy dated February 2016. I recommend that the policy is reviewed and council checks that it is still fit for purpose. The policy is very basic. I recommend the council reviews this in line with Joint Panel Accountability and Governance guidance (JPAG 2020)

I recommend that internal controls are carried out in accordance with Financial regs, the Risk Assessment Policy and JPAG 2020. I have viewed a selection of minutes and can find no evidence of a minute for review in line with the Risk Policy or Financial Regulations

Viewed the following minutes. May 20, July20, Sept 20, Jan 21. Clerk confirmed that there was no minute to evidence the checks.

The Council needs to carry out regular reviews in line with Financial Risks and its Internal controls to ensure the effectiveness of its internal audit

**H -Asset and investment registers were complete and accurate and regularly maintained NO**

**Asset Register** - I recommend that the council carries out regular reviews and minute the findings. Council to review the JPAG 2020 for information and guidance. Checked the minutes and can find no evidence of a review.

I recommend that the council reviews its bank reconciliations at least quarterly and formally minute that it is happy with the amounts held in each account in line with JPAG 2020.