

Internal Audit Report

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

Name of council:	Tiffield Parish Council		
Name of Internal Auditor:	Kirsty Buttle	Date of report:	24/04/2022
Year ending:	31 March 2022	Date audit carried out:	12, 20, and 24/04/2022

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 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 completed the year-end audit review of Tiffield Parish Council remotely between 12th and 24th April 2022. I would take this opportunity to thank Andy Tennett for his prompt responses to my enquiries.

I reviewed the information available on <https://www.tiffieldparishcouncil.org.uk/>. I was able to access the majority of documents on the website and was provided additional documents by e-mail. By examination of these documents and records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return.

- Although the approval of the budget and precept were minuted, the agreed amounts were not included in the minutes therefore it is not possible to cross check that the amount agreed is the same as the precept demand submitted
- For the first part of the year the tax element of the Clerk's pay was not being made directly to HMRC although I understand that this issue has been identified and resolved mid-year
- There were a number of payments made using S137 (website, Clerk's training, subscription to SLCC) where there were other suitable powers – further information has been provided to the Clerk

Notwithstanding the comments above I was able to answer 'yes' to all relevant questions and have signed the Return as required.

Yours faithfully,

Mrs Kirsty Buttle, CiLCA
Internal Auditor to the Council
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kirstybuttle@hotmail.co.uk

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	9336	16711
2. Annual precept	13781	15159
3. Total other receipts	8717	3817
4. Staff costs	5952	5952
5. Loan interest/capital repayments	0	0
6. Total other payments	9171	16498
7. Balances carried forward	16711	13237
8. Total cash and investments	16711	13237
9. Total fixed assets and long-term assets	58381	58982
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 (2020)*. 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. A copy of the guide is available for free download from:

<https://www.northantscalc.com/uploads/practitioners-guide-2020-2.pdf>