

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:	25/04/2023
Year ending:	31 March 2023	Date audit carried out:	21 st and 25 th 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 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 on 21st and 25th April 2023. 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.

I have ticked 'not covered' to statements F of the Internal Audit Report as the Parish Council does not hold petty cash.

I have ticked 'not applicable' to statement O of the Internal Audit Report as although there has been mention of the Parish Council involvement in resolving an issue with the Poor's Fund the Clerk has advised me that this money is not being held by the Parish Council as a trustee or directly.

I can confirm that all other matters appear to be in order and I was able to answer 'yes' to all remaining questions and have signed the Return as required.

Yours sincerely,

A handwritten signature in black ink that reads "K. Buttle". The signature is written in a cursive style with a large initial 'K' and a stylized 'Buttle'.

Mrs Kirsty Buttle
Internal Auditor to the Council
07419 126 206
kirstybuttle@hotmail.co.uk

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

	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	20544	27716
2. Annual precept	26698	27765
3. Total other receipts	7538	8724
4. Staff costs	6277	6518
5. Loan interest/capital repayments	2080	2080
6. Total other payments	18707	26756
7. Balances carried forward	27716	28851
8. Total cash and investments	27716	28851
9. Total fixed assets and long-term assets	138157	146123
10. Total borrowings	6240	4160

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (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. A copy of the guide is available for free download from:

<https://www.northantscalc.com/uploads/practitioners-guide-2022-8.pdf>