

# 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:	25.04.2024
Year ending:	31 March 2024	Date audit carried out:	22 and 25.04.2024

*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 22<sup>nd</sup> and 25<sup>th</sup> April 2024. I would take this opportunity to thank Andy for his prompt responses to my enquiries.

I reviewed the information available on <https://tiffieldparishcouncil.gov.uk/> and [www.tiffieldparishcouncil.org.uk/](http://www.tiffieldparishcouncil.org.uk/). I was able to access the majority of documents on the websites and was provided additional documents by the Clerk 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 would like to point out the following issues which do not affect the responses made in the AGAR Annual Internal Audit Report but should be considered for the new financial year:

- It is unclear in the minutes if apologies from councillors were merely noted or if they were accepted. The acceptance of apologies is an important factor in the determination of whether a councillor has fallen foul of the '6 month rule' therefore it is beneficial to all that it is explicit in the minutes as to whether or not the apologies have been accepted. I have discussed this with the Clerk and understand that this information has recently been brought back to the council via a councillor who had attended training so I am reassured that the council now has a better understanding of the implications of apologies on the 6 month rule.
- There appears to have been some confusion re the approval of the minutes of the Annual Parish Council Meeting which appear to have been treated as the minutes of

an Annual Parish Meeting which is not a council meeting hence why those minutes are not approved until the following meeting a year later. The Annual Parish Council Meeting is an ordinary meeting of the council except for the requirement to elect a Chairman therefore the minutes should be approved at the next ordinary meeting of the council.

Should you require any further advice on the issues raised please contact NCALC who will be able to answer your questions.

I have ticked 'not covered' to statements F, K, and O of the Internal Audit Report for the following reasons:

- The Parish Council does not hold petty cash.
- The Parish Council did not declare itself as exempt from external audit in 2022/23.
- The Parish Council is not a sole managing trustee.

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

Yours sincerely,



Mrs Kirsty Buttle  
Internal Auditor to the Council  
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2023	Year ending 31 March 2024
1. Balances brought forward	13237	11772
2. Annual precept	15159	21223
3. Total other receipts	11873	11822
4. Staff costs	6362	6994
5. Loan interest/capital repayments	0	0
6. Total other payments	22135	17899
7. Balances carried forward	11772	19924
8. Total cash and investments	11772	19924
9. Total fixed assets and long-term assets	141366	146201
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 (2023)*. 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/practitioners-guide-2023>.