

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 & Caldecote Parish Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	13 th May 2026
Year ending:	31 March 2026	Date audit carried out:	13 th May 2026

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 Chair of the Council:

Thank you very much to the Parish Clerk for supplying me with the information I requested to carry out this Annual Internal Audit. I have spoken with the Clerk, in person via Teams and conducted the audit remotely.

Results

The work completed is identified in the table below and action required is highlighted:

Area of Work	Observations/Points
Adoption of Policies	A review of the council's policies was conducted over the year. I have advised the Clerk to make sure Standing Orders and Financial Regulations are the current version
Accounting Records	The Accounts were properly maintained during the financial year, and the correct carry forward figure was rolled over
Asset Register	The Asset Register was reviewed and approved. The Asset Register appears to be an accurate reflection of council owned assets
Bank Balances	Bank balances are not recorded in the Minutes NOTE: for transparency purposes bank balances should be recorded in the Minutes
Bank reconciliations	Bank reconciliations are being carried out but balances are not being reported to council via the Minutes
Budget	The Council agreed a budget of £28,650 at the January 2026 meeting.

	NOTE: I have spoken with the Clerk about the process for Minuting the Budget resolution and the Precept resolution. There should be a very clear resolution for the agreement of the budget and a separate resolution for the agreement of the Precept
Co-option	The Council co-opted new Cllrs on to the Parish Council in during the year and followed due process
Digital and Data Compliance	The council meets all requirements expected of them detailed in the Accounts and Audit Regulations/Practitioners Guide
Earmarked Reserves	There is no requirement for the council to earmark any reserves in this financial year
Events	Firework display: The Council hold an annual display, and I am confident all legal requirements were completed
Grants	The Council did not award any grants during the financial year
Insurance	Insurance was discussed at the Annual Parish Council meeting and was deemed to be appropriate. Insurance was reviewed again at the September meeting with the inclusion of Caldecote. NOTE: there is no mention in the Minutes of insurance being approved, who the insurance cover is provided by, or the amount
Internal Control	Internal Control is being completed regularly; it is robust and is being reported to council.
Minutes of Meetings	Minutes were reviewed. I have asked the Clerk to ensure each page is numbered including appendices
PAYE & Pensions	Paye was tested and found to be in good order. The council use a payroll provider and payments to HMRC are paid monthly. The Council do not provide a pension but are registered with the Pensions Regulator
Payments	The Minutes do not show the approval of any payments made to conduct Council business. The Councillors are given financial reports which they are approving but they should be passing a resolution to agree payments which should then be shown in the Minutes NOTE: The council must approve the payments, and these must be shown in the Minutes
Precept	The council agreed the Precept demand of £28,077
Procurement	The Council did not carry out any tender processes during the year
Risk Assessments	Risk Assessments were approved at the Council meeting in April 2025
Urgent Matters for report only	This section of the agenda could be used as "any other business" NOTE: resolutions should not be made in this section of the meeting as Cllrs have not received a specific agenda detailing exactly what they are being asked to agree
VAT return	The balance as at 31 st March 2026. No errors were observed
Website	The website contained all necessary documents which were easily accessible and comply with the Transparency Code
Year-end procedures	The Notice for the publication of Electors Rights was announced on the 10 th June 2025 The Notice of the Conclusion of Audit was published on the 29 th August 2025 Year-end procedures were carried out in the correct manner.

Summary

In my opinion the Council's books and records are in good order and follow due process in most elements.

I wish the Council a very successful 2026/2027.

Yours sincerely,



Mrs TL Charteress CiLCA PIALC
Internal Auditor to the Council
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	19,924	16,910
2. Annual precept	22,284	26,740
3. Total other receipts	11,423	9,761
4. Staff costs	8,163	8,993
5. Loan interest/capital repayments	0	0
6. Total other payments	28,558	19,904
7. Balances carried forward	16,910	24,514
8. Total cash and investments	16,910	24,514
9. Total fixed assets and long-term assets	153,253	153,997
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 (2024)*. 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://northantscalc.gov.uk/practitioners-guide>.

