

Internal Audit Service

Interim Internal Audit Report

Name of council:	Stilton Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	04.05.22
Year ending:	31 March 2022	Date audit carried out:	04.05.22

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 staff and management and not left for internal audit.

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:

Proper Book Keeping All appears to be in order using the Scribe Financial Package, good housekeeping and regular reporting to Council of its financial position using a receipts and payments basis.

Standing Orders & Financial Regulations Reviewed at the annual meeting of the Council in May 2021.

Risk Assessment Various Risk Assessments were reviewed during the year, as required. Insurance is in place having been reviewed at the May meeting. Internal Controls are in place, conducted by the relevant committee during the year. Fidelity cover is in place.

Budgetary Controls Budgetary procedures are in place and reported regularly to Council. A Reserves policy is also in place now.

Payroll Controls PAYE & NI – All verified by HMRC and paid using the HMRC Basic PAYE tool. It is noted that the Council uses Nest pension provision.

Asset Control Reviewed in May and as part of the AGAR submission.

Internal Audit Procedure Internal audit controls are in place and the Code of Conduct adopted.

Additional Comments & Recommendations

I would like to thank Julianne for her time and assistance in completing this Internal Audit for the year 2021-22. I am pleased to note that the issues raised in the last report have been taken into consideration and actioned. Her CiLCA qualification was well deserved.

This report is based on the evidence made available to me. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council to detect error or fraud. Consequently, the report is limited to those matters set out above.

Julia Tufnail

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The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2019)*. 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 and has been forwarded to the Clerk.