

In-year Internal Audit Report

Name of council:	Higham Ferrers Town Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	15.02.2022
Year ending:	31 March 2022	Date audit carried out:	14.02.2022

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. It is important to note that managing the council's internal controls is a day-to-day function of the council through its staff and councillors and 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 carried out your in-year audit of the Town Council in yesterday. I firstly perused the information displayed on the council's website and then raised and resolved any issues in an exchange of e-mail with the Clerk, Sandra Mitcham and I thank her for her time assistance and patience as I get to understand your Council.

I note that Council still has delegated powers to the Clerk in place in response to the C-19 restrictions which is probably wise considering the Covid waves that we have all had to endure. I also note that there will be a change of Clerk from April 2022 with the Deputy Clerk having been appointed.

The 2-Commune website is easy to navigate but have raised the issue of needing to register with North Northamptonshire to view members interests. This is not, I feel, in the spirit of transparency and should be addressed accordingly and have also raised it with NCALC as this will apply to all NN Councils. A review of the Risk Assessments, Internal Controls, Internal Audit and the Asset Register are due to be reported to Council later this month. I would suggest that the Internal Control report is minuted as being accepted by Council so that there is absolute proof that it has been conducted and reported to Council, as required.

It is noted that Council has only spent 22.3% of its budgeted expenditure so far this year.

I can confirm that accounting records (I&E) have been kept properly via the RBS Omega financial reporting package. Supporting invoices are readily available and VAT is regularly reclaimed, bank reconciliations are regularly taken to Council. Salaries and Pensions appear to be in order with regular payments made to NEST, LGPS & HMRC.

Julia Tufnail
Internal Auditor to the Council
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