

Year-End Internal Audit Report

Name of council:	Higham Ferrers Town Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	04.05.2023
Year ending:	31 March 2023	Date audit carried out:	2&4.05.2023

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. 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 have completed the 2022-23 Audit using the NCALC Internal Audit Service Checklist and can confirm that all appears to be in order and I would like to thank your Clerk, Alicia, for her time assistance and during the audit.

I can see that the Internal Controls remain robust and regular reporting to Council is done. Council uses the committee system to its advantage and the website is comprehensive, easy to navigate and information readily accessible.

As discussed, please send over the documents in October ready for your Interim Audit 2023-24. It will not be necessary to provide the deposit account balances, I’ll do it on the Unity current account and then all accounts at the year end.

Julia Tufnail

Internal Auditor to the Council
07964 992053

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	1,205,063	1,229,273
2. Annual precept	445,000	455,000
3. Total other receipts	78,119	83,287
4. Staff costs	151,237	144,098
5. Loan interest/capital repayments	0	0
6. Total other payments	347,672	276,062
7. Balances carried forward	1,229,273	1,320,464
8. Total cash and investments	1,210,579	1,320,464
9. Total fixed assets and long-term assets	2,485,268	2,496,134
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 (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>