

Intermediate Internal Audit Report

1.4.23-30.9.2023

Name of council:	Higham Ferrers Town Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	08.11.2023
Period Ending:	30 September 2023	Date audit carried out:	6&7.11.2023

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 Internal 6-month Audit to 30th September 2023 using the NCALC Internal Audit Service Checklist and can confirm that all appears to be in order. I would like to thank your Clerk, Alicia, for her time assistance and during the audit. I can confirm that the audit test was satisfactorily completed and was fascinated to hear about the library.

Following my audit, I have the following recommendations:

- I can see that the bank recs are countersigned by an independent councillor each month, however, I would recommend that the Checks and Measures exercise is done more frequently, at least once in each year half and reported to Council. I can also see that the policies, etc are on a rolling review and reported as reviewed by the Policy & Resource committee at the time.
- I note that the salaries published as part of the payments list but are individually named with individual amounts. In the spirit of GDPR, I feel uncomfortable about this direct personal information being in the public domain. I would suggest that you lump together "salaries" including HMRC, and pension payments so that individuals cannot be identified or how much they earn each month.

Julia Tufnail

Internal Auditor to the Council
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