Internal Audit Service

Internal Audit Report

Name of council:	Stilton Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	21.04.2026
Year ending:	31 March 2026	Date audit carried out:	21.04.2026

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 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 Bookkeeping — All appears to be in order using the Scribe Financial Package, good housekeeping and regular reporting to Council of its financial position.

Standing Orders Financial Regulations & Code of Conduct
All adopted at the May 2025 Meeting.

Risk Assessment — Various Risk Assessments were reviewed during the year, as required.
Insurance is in place having also been reviewed at the February meeting and throughout the year.
Robust Internal Controls are in place, conducted by the relevant committee during the year, see below.

Budgetary Controls — Budgetary procedures are in place under the Finance, General Purpose & Communication Committee who report regularly to Council.

Payroll Controls — PAYE & NI – Are outsourced and I can see all payments are up to date and P60s are in order. It is noted that the Council is using Nest pensions and re-registered with the Pensions Provider in January.

Asset Control — Reviewed at the May meeting and throughout the year.

Internal Audit Procedure — Internal audit controls are in place and I have conducted a random 3 payments audit trail which follows through nicely with invoices being uploaded to Scribe.

Burials — Regularly reviewed and appears all in order.

Additional Comments & Recommendations:
I would like to thank Julianne for her time and assistance in completing this year's Internal Audit. Council uses the committee and working party system well with regular and comprehensive reporting to Council. The external auditors comments have been acted upon. Stilton PC has again had a very active year and glad to hear that a new Pavilion Administrator is in place.

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.

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Internal Auditor
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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*. 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.