Internal Audit Service

Internal Audit Report

Name of council:	Stilton Parish Council		
Name of Internal Auditor:	Julia Tufnail	Date of report:	22.04.2025
Year ending:	31 March 2025	Date audit carried out:	22.04.2025

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 using a income and expenditure basis.

Standing Orders Financial Regulations & Code of Conduct — It is noted that the New Financial Regulations are being reviewed and it is hoped that they will be 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 May 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 to Brightpay and I can see all payments are up to date and P60s are in order. It is noted that the Council uses Nest pension provision.

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 payment audit trail which follows through nicely.

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.
Stilton Parish Council is very active and I am concerned that your Clerk does many hours beyond her contracted hours and would consider a full-time role to be more appropriate, given the committee work that is done by the council and managing other staff as well. I would suggest that Council considers what it expects from its clerk and makes sure that she is resourced properly as it is important to ensure that Council has the capacity to continue in its current active role within the community.
I understand that it is expected that, following the May elections, Council will be able to use the General Power of Competence.

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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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.