|  |  |
| --- | --- |
| **Northants CALC** | **IAS** |

**Interim Internal Audit Report**

(to be read in conjunction with the Annual Internal Audit Report in the
Annual Governance and Accountability Return)

|  |  |
| --- | --- |
| Name of council: | Northampton Town Council |
| Name of Internal Auditor: | Mrs TL Charteress | Date of report: | 17.02.23 |
| Year ending: | 31 March 2023 | Date audit carried out: | 6th & 17th February 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. Managing the council’s internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. 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 Mayor of the Council:**

Thank you for providing me with the information I needed to complete this Interim Internal Audit. I have completed a Financial Audit of the Council up to and including 31st December 2022:

|  |  |
| --- | --- |
| Bank reconciliations | Bank reconciliations were reviewed and confirmed to be done on a monthly basis with due care and attention. Bank balances were confirmed to statements as at the 31st December 2022. |
| Internal Control | A new Internal Control process has been set up with a robust policy which was agreed in April 2022. A new detailed checklist will be used going forward and Cllrs will be requested to carry out the process on a rotation basis. |
| Payments | I have carried out a brief overview of payments made Investigated a single item which drew my attention. I requested information relating to the payment and can confirm all is in order. |
| Trial Balance | The Trial balance was reviewed. Balances were confirmed to bank account statements for the period ending 31st December and VAT was verified. |
| VAT return | Balanced as at 31st December 2021. VAT refund was received on the 13th January 2023. No errors were observed. |

I Look forward to completing the Year End Internal Audit later this year.

Yours sincerely,



Mrs TL Charteress

Internal Auditor to the Council

07818 084231

tcharteress@gmail.com

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>