

Interim Internal Audit Report

Name of council:	Desborough Town Council		
Name of Internal Auditor:	Mrs Tina Charteress	Date of report:	20 th February 2017
Year ending:	31 March 2017	Date audit carried out:	17 th February 2017

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:

Thank you very much for the hospitality shown during my visit to conduct the Interim Internal Audit for Desborough Town Council.

Having skip read the minutes and discussed due process and procedure with The Clerk I can confirm I have no issues to raise at this point. I was pleased to note that The Clerk had made the necessary changes following last year's full Internal Audit.

I was also interested to note the Parish Council have changed their payments process to online banking and confirm the Internal Control attached to this procedure meets with the current required standard.

I look forward to meeting with The Clerk on 28th April for the full Internal Audit.

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 in order to detect error or fraud. Consequently the report is limited to those matters set out above.

Yours sincerely,

Mrs Tina L Charteress CiLCA
Internal Auditor to the Council
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