

## **Internal Auditor's Report to 31 March 2025 for Tintwistle Parish Council**

### **Introduction**

The audit has been done on a sample basis of documents supplied by the Clerk, available on the Council's website, and further documentation provided by the Clerk on request.

### **Audit**

I have examined the following items:

Minutes  
Cash Book/Spreadsheet  
VAT Records & Reclaims  
Budgetary process & Precept  
Sample of invoices  
Bank Statements  
Asset Register  
Financial Regulations  
Standing Orders  
Risk Management Working Group Terms of Reference  
Community Centre Committee Terms of Reference  
Risk Register  
Training Policy  
Grievance & Disciplinary Policy  
Complaints Policy  
Insurance Documents  
Employment Contract  
Acceptance of Office Forms for Councillors

### **Outcome**

The administration of the Council business has been carried out to a high standard. Tracy, the Clerk has done tremendous work on updating many of the Council's policies. Several items we had initially identified as requiring action have now been done, namely updating the asset register, removing smaller items and introducing a Fixed Asset Policy. All the Council policies are clearly labelled with the date of approval by the Council and the review date.

### **The AGAR Internal Audit Report**

The following items have received a 'not applicable' response for the following reasons:

Item F) has not been covered as the Council does not carry any petty cash.

Item K) The Council did not certify itself as exempt from a limited assurance review in 2023/24.

### Suggested Points for Action

I would like to draw the Council's attention to the following items which were identified in the checklist:

Item	Suggested Action	Priority
Financial Regulations	Council adopt the new version of Financial Regulations available on the DALC website	Medium
Invoices	For transparency, please ensure all invoices are made out to Tintwistle Parish Council	Medium

I would like to record my thanks to Tracy, the Clerk, for her help in providing accurate and clear information and explaining many of the Council's functions and taking the time to discuss various items with me.

*Brenda Kirtham*

Internal Audit carried out on behalf of Derbyshire ALC Ltd  
17 April 2025