

Internal Audit Report

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

Name of council:	Rothwell Town Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	13.04.19
Year ending:	31 March 2019	Date audit carried out:	12.04.19

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 Mayor of the Council:

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

I examined Book Keeping, Due Process, Risk Management, Bank Reconciliations, Internal Control including the control of Petty Cash and performed a detailed scan of the minutes via the website. I also sought evidence that previous Audit have been actioned.

I am very pleased to advise you that I found all very satisfactory and do not have any comments to raise with the Town Council.

I would like to congratulate Mrs Page on the excellent way in which she is managing the Town Council and look forward to returning during the year for the Interim 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 TL Charteress CiLCA
Internal Auditor to the Council
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The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2018	Year ending 31 March 2019
1. Balances brought forward	39,369	31,816
2. Annual precept	30,000	48,000
3. Total other receipts	7,326	6,261
4. Staff costs	9,837	23,922
5. Loan interest/capital repayments	Nil	Nil
6. Total other payments	35,041	24,698
7. Balances carried forward	31,816	37,456
8. Total cash and investments	31,816	37,456
9. Total fixed assets and long-term assets	37,529	37,861
10. Total borrowings	Nil	Nil

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2019)*. 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-2019.pdf>