

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:	Rothwell Town Council		
Name of Internal Auditor:	Mrs TL Charteress	Date of report:	28.01.19
Year ending:	31 March 2019	Date audit carried out:	28.01.19

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 first visit to conduct the Interim Internal Audit for Rothwell Town Council.

I examined Book Keeping, Due Process, Risk Management, Bank Reconciliations, Internal Control and performed a detailed scan of the minutes via the website. I also sought evidence that Audit Reports from the previous years had been actioned.

I am very pleased to advise you that I found all very satisfactory and draw your attention to the following comments:

- I have advised the Clerk to record bank balances on the Town Council minutes, purely for transparency
- I suggested to the Clerk she alters some of the wording in her agenda as there seems to be items which have been designated for report only in which decisions have been made.

I would like to congratulate Mrs Page on the excellent way in which she is managing the Town Council and look forward to completing the year-end audit shortly.

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
Internal Auditor to the Council
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