

## Annual 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:	10 <sup>th</sup> May 2021
Year ending:	31 March 2021	Date audit carried out:	10 <sup>th</sup> May 2021

*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 very much for sending documentation as requested enabling me to conduct the Internal Audit for the Parish Council remotely, due to the Covid 19 pandemic. Thank you to the Clerk, Mrs Page, for being available to discuss matters via a telephone call.

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

I draw your attention to the following comment:

- I was surprised to read in the Minutes that a Member had abstained from a resolution agreeing the Minutes due to the Minutes being too brief. I do not agree and found the Minutes informative and balanced.
- I note the Council has a good system of Internal Control and advise that I have not been able to audit the petty cash due to carrying out this process remotely.

I would like to congratulate the Clerk, Mrs Page on the excellent way in which she has managed the Town Council during this challenging year. I wish the Parish Council a successful and safe 2021/2022 and look forward to returning to complete the Annual Internal Audit next year.

Yours sincerely,

Tina Charteress

Mrs TL Charteress CiLCA  
Internal Auditor to the Council  
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The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2020</b>	<b>Year ending 31 March 2021</b>
1. Balances brought forward	37,456	55,824
2. Annual precept	66,000	66,000
3. Total other receipts	6,565	16,445
4. Staff costs	21,865	23,088
5. Loan interest/capital repayments	0	0
6. Total other payments	32,333	27,587
7. Balances carried forward	55,824	87,594
8. Total cash and investments	55,824	87,594
9. Total fixed assets and long-term assets	38,071	41,578
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2020)*. 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-2020-2.pdf>