

Annual Internal Audit Report

(to be read in conjunction with Section 4 of the Annual Return)

Name of council:	Rothwell Town Council		
Name of Internal Auditor:	John Marshall	Date of report:	29.06.16
Year ending:	31 March 2016	Date audit carried out:	27.06.16

*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. It is important to note that managing the council's internal controls is a day-to-day function of the council, through its staff and councillors and 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 Chairman of the Council:

I met with Carolyn Mackay, Clerk on 27 June to carry out the year-end audit of the Council; I would take this opportunity to thank Carolyn for her time and assistance.

Last year, BDO as External Auditor raised no audit issues; I identified 2 audit issues, relating to the requirements to review and (re)-adopt the core policies and procedures on an annual basis and the appointment of a Responsible Financial Officer, both of which have been fully addressed by the Council.

This year, whilst I noted no audit issues, I did discuss with Carolyn the requirements of the Transparency Code*, particularly the data and information specified in Annex A that must be published by the Council on its website, given that the Council is a smaller authority as defined.

Notwithstanding the comments above, through questioning and the examination of hard evidence I tested all of the objectives of the Council's internal controls on which I am required to comment in Section 4 of the Annual Return. I am satisfied that in all significant respects, the objectives of internal control were achieved to an adequate standard throughout the financial year and I have duly completed and signed the Annual Return as required.

John Marshall
 Internal Auditor to the Council
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The figures submitted in the Annual Return are:

	Year ending 31 March 2015	Year ending 31 March 2016
1. Balances brought forward	22,533	18,175
2. Annual precept	20,000	20,000
3. Total other receipts	5,300	4,862
4. Staff costs	8,836	9,064
5. Loan interest/capital repayments	0	0
6. Total other payments	20,822	14,783
7. Balances carried forward	18,157	19,190
8. Total cash and investments	18,175	19,190
9. Total fixed assets and long term assets	24,737	24,737
10. Total borrowings	0	0

* The Transparency Code can be viewed at
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/388541/Transparency_Code_for_Smaller_Authorities.pdf