

Internal Audit Report

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

Name of council:	Roade Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	20-05-20
Year ending:	31 March 2020	Date audit carried out:	19-05-20

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 Chairman of the Council:

I completed the year-end audit review of Roade Parish Council on 19th May 2020. I would take this opportunity to thank Alison Reynolds, the Parish Clerk, for her help and assistance.

I reviewed the information available on www.roadeparishcouncil.gov.uk I was able to access a well ordered and detailed set of documents and records. By examination of these documents & records plus further questioning, I tested aspects of the Council's internal controls as required for the Internal Audit section of the Annual Return Part 3. I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required. I note the following

- The PC is progressing the issues raised at the interim audit
- The new clerk should continue to access training through Ncalc
- An interim audit to be arranged for early 2021.

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Yours sincerely,



Ms L Lavender
Internal Auditor to the Council
LynnLavender_5@hotmail.com

The figures submitted in the Annual Governance and Accountability Return are:

	Year ending 31 March 2019	Year ending 31 March 2020
1. Balances brought forward	370067	258418
2. Annual precept	83345	109582
3. Total other receipts	72690	129603
4. Staff costs	26419	23979
5. Loan interest/capital repayments	-	-
6. Total other payments	241265	162129
7. Balances carried forward	258418	311495
8. Total cash and investments	258418	311495
9. Total fixed assets and long-term assets	517361	516261
10. Total borrowings	-	-

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>