

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:	17- May 2021
Year ending:	31 March 2021	Date audit carried out:	15 -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 Chairman of the Council:

I completed the year-end audit review of Roade Parish Council on 15th May 2021. I would take this opportunity to thank Alison Reynolds, the Parish Clerk, for her help and assistance.

This report follows on from the interim audit completed on the 16th February 2021. 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 make the following recommendations and observations.

- The recommendations from the interim review to be implemented.
- Transparency Code information to be published for 20/21
- Accounts figures have been produced using Advantedge. (not reviewed)
- Intermediate review documents should submitted as per list 4 (PKF)

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Yours sincerely,



Ms L Lavender
Ncalc Internal Auditor to the Council
Lynnlavender_5@hotmail.com

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

	Year ending 31 March 2020	Year ending 31 March 2021
1. Balances brought forward	271127	325154
2. Annual precept	109583	117526
3. Total other receipts	88363	18592
4. Staff costs	19939	26334
5. Loan interest/capital repayments	-	-
6. Total other payments	123979	151315
7. Balances carried forward	325154	283624
8. Total cash and investments	311459	280197
9. Total fixed assets and long-term assets	516261	732795
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 (2021)*. 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-2021.pdf>