

Cramlington Town Council
Internal Audit 2018-19

The Accounts and Audit Regulations 2015 require smaller authorities, such as the Town Council, to conduct an annual review of the effectiveness of the system of internal control. The Council are required to maintain an adequate and effective system of internal audit of the accounting records and control systems. The audit should include reviewing the effectiveness the Council's risk management and governance process.

The Council appointed Christine Smith, as its independent internal auditor, to undertake the necessary work and submitted appropriate reports. Christine is a CIMA qualified accounts, a resident of the town and independent of any links with the Council or service providers.

This report summaries the internal auditors review work for the current financial year.

Annual Review Work

- Financial Regulations – These regulations have been reviewed and found to be adequate, with no amendments necessary.
- Risk Assessment – The Town Clerk undertakes a continual review of this area and a separate report is presented.
- Examination of Transaction – While national guidance requires only minimal test checks, all transactions to date (15th September 2017) were verified as requested by the Council.
- Reporting – The financial reports generated from the underlying transactions for both 2016/17 and 2017/18 were found to be accurate (reconciled to the bank statement for 2017/18 year to date). The adequacy of the financial reports presented to the Council was confirmed.
- Minutes – These were examined for every committee meeting since March 2017, no issues have been identified.

There are no other matters that require to be drawn to the attention of the Council.

Christine Smith
Internal Auditor
28th February 2019