

Annual Internal Audit Report

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

Name of council:	Weedon Bec Parish Council		
Name of Internal Auditor:	Dr TJ Waterfield	Date of report:	25 th April 2015
Year ending:	31 March 2015	Date audit carried out:	22 nd April 2015

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 staff and management and not left for internal audit.

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:

The PC meets every month. The council has responsibility for a number of recreational areas in addition to the cemetery and allotments. Working Groups focus on various activities within the Council's remit and report at each Council Meeting. To meet the planning application requirements, the Planning Committee has delegated powers. The Council achieved Local Council Award Scheme at Foundation level in February 2015.

The books and records were well presented for the audit with no issues found wanting. It was noted that the PC shares its admin costs with Flore PC; such transactions were found to be completed in a very fair and transparent manner.

It was noted that the print-out of 'Payments to be made' for February had not been signed by the chairman.

A minor discrepancy was noted: In the burial accounts Receipt No 288 for £110 did not appear in the main listing, though the totals were correct. It was explained this was due to how the details had been entered. The process of recording such details should be reviewed.

This report is based on the evidence made available to me. 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. Consequently the report is limited to those matters set out above.

Finally the auditor would like to thank Susan Halkett for her hospitality during the audit.

Yours sincerely,

Dr. TJ Waterfield
Internal Auditor to the Council
01327 312850
tjwaterfield@iee.org

The figures submitted in the Annual Return are:

	Year ending 31 March 2014	Year ending 31 March 2015
1. Balances brought forward	86504	91329
2. Annual precept	78672	80936
3. Total other receipts	77681	26464
4. Staff costs	20992	22166
5. Loan interest/capital repayments	0	0
6. Total other payments	130536	87011
7. Balances carried forward	91329	89552
8. Total cash and investments	91329	89552
9. Total fixed assets and long term assets	314833	316239
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Local Councils – A Practitioners' Guide (England) (2010)*. It is a guide to the accounting practices to be followed by local councils, and sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from

<http://www.northantscalc.gov.uk/?p=253>