

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:	24 th April 2017
Year ending:	31 March 2017	Date audit carried out:	21st April 2017

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.

The on-line bank account noted in the previous audit is now being used for payments in accordance with a policy dated 10th May 2016. Whilst the Council's Financial Regulations imply alternative methods to cheques may be used for payment, there should be a well defined link between the two documents. It was noted that the Council's Code of Conduct has been correctly tailored to their use and that the Council has made a pension provision for the Clerk. A loan has had to be taken out to cover the cost of cleaning up the playing field.

All documents are backed up to memory sticks. Whilst these are identifiable by physical marks, consideration should be given to giving the memory sticks unique device names.

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
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The figures submitted in the Annual Return are:

	Year ending 31 March 2016	Year ending 31 March 2017
1. Balances brought forward	89,552	102,949
2. Annual precept	88,694	92,064
3. Total other receipts	16,625	264,807
4. Staff costs	26,646	27,759
5. Loan interest/capital repayments	0	5,182
6. Total other payments	65,276	338,564
7. Balances carried forward	102,949	88,315
8. Total cash and investments	102,949	88,315
9. Total fixed assets and long term assets	317,604	319,500
10. Total borrowings	0	212,598

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2017)*. 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.com/uploads/practitioners-guide-2017.pdf>