

Annual Internal Audit Report

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

Name of council:	Weedon Bec Parish Council		
Name of Internal Auditor:	Dr TJ Waterfield	Date of report:	24 th April 2018
Year ending:	31 March 2018	Date audit carried out:	17th April 2018

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 online banking is used for all but the occasional payments; of the five councillors nominated for approval of payments, two are selected at councils meetings. The Council are reminded that none of these [five] councillors can perform the role of internal control check. This condition is to be incorporated in the relevant policy/financial regulation documents.

Whilst viewing documents on the clerk's PC, it was noted that the PC 'froze' on several occasions; it is understood that a replacement PC is in hand. It was also noted that the Council may be getting hard drives to backup documents, etc. The Council are reminded that a robust backup policy is needed to ensure that any new backup does not overwrite a previous backup.

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 2017	Year ending 31 March 2018
1. Balances brought forward	102,949	88,315
2. Annual precept	92,064	148,785
3. Total other receipts	264,807	648,177
4. Staff costs	27,759	32,475
5. Loan interest/capital repayments	5,182	10,3652
6. Total other payments	338,564	719,145
7. Balances carried forward	88,315	123,292
8. Total cash and investments	88,315	123,292
9. Total fixed assets and long term assets	319,500	309,631
10. Total borrowings	212,598	207,730

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>