

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:	23 rd April 2019
Year ending:	31 March 2019	Date audit carried out:	15th April 2019

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.

As in the previous audit, 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 council meetings. Whilst it was noted in the minutes that that none of these [five] councillors can perform the role of internal control check; this requirement should be recorded more robustly in a formal document approved by the Council.

It was noted that documents are backed-up onto hard drives and to a cloud back-up provider. The Council should not assume that cloud services provide a secure repository for confidential documents. Also, 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
01327 312850
tjwaterfield@iee.org

The figures submitted in the Annual Return are:

	Year ending 31 March 2018	Year ending 31 March 2019
1. Balances brought forward	88,315	123,292
2. Annual precept	148,785	118,144
3. Total other receipts	648,177	51,329
4. Staff costs	32,475	34,943
5. Loan interest/capital repayments	10,365	10,365
6. Total other payments	719,145	131,597
7. Balances carried forward	123,292	115,860
8. Total cash and investments	123,292	115,860
9. Total fixed assets and long-term assets	309,631	299,005
10. Total borrowings	207,730	202,733

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2019)*. 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:

<https://www.northantscalc.com/uploads/practitioners-guide-2019.pdf>