

## 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:	4 <sup>th</sup> May 2016
Year ending:	31 March 2016	Date audit carried out:	20 <sup>th</sup> April 2016

*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 Council has recently opened an on-line bank account, though it has not yet been used to service any payments. The Council will be aware that it will need to review its procedures/processes before this account is used on a regular basis.

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:

	<b>Year ending 31 March 2015</b>	<b>Year ending 31 March 2016</b>
1. Balances brought forward	91,329	89,552
2. Annual precept	80,936	88,694
3. Total other receipts	26,464	16,625
4. Staff costs	22,166	26,646
5. Loan interest/capital repayments	0	0
6. Total other payments	87,011	65,276
7. Balances carried forward	89,552	102,949
8. Total cash and investments	89,552	102,949
9. Total fixed assets and long term assets	316,239	317,604
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) (2014)*. 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-v12jun14.pdf>