

## Annual Internal Audit Report

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

Name of council:	Whilton Parish Council		
Name of Internal Auditor:	Dr TJ Waterfield	Date of report:	1 <sup>st</sup> May 2015
Year ending:	31 March 2015	Date audit carried out:	21 <sup>st</sup> 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 Council meets every two months.

It leases 'The Gardens' allotments from Daventry District Council. The PC holds the Village Hall (formerly Whilton C of E School Hall) as Residual Trustees. Rough Moor Spinney was transferred from Rough Moor Farm to the PC in 1998; this is managed by the Whilton Spinney Project Management Group.

It was noted that the Council has adopted new Financial Regulations allowing for payments to be made by means other than cheques.

Whilst the books were well presented for the audit, a minor discrepancy was found between the invoice value and value of payment; in such cases the invoice should be annotated with the actual amount paid and reason(s) for the discrepancy.

### Observations:

- Ensure the ledger records the method of payment, e.g. SO, DD, on-line or cheque number.
- Ensure all pages of minutes are numbered and initialled (last page to be signed).

Finally the auditor would like to thank the Clerk for her time and hospitality during the audit

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.

Yours sincerely,

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

The figures submitted in the Annual Return are:

	<b>Year ending 31 March 2014</b>	<b>Year ending 31 March 2015</b>
1. Balances brought forward	8,476	8,592
2. Annual precept	5,958	7,975
3. Total other receipts	2,115	1,292
4. Staff costs	3,602	3,587
5. Loan interest/capital repayments	0	0
6. Total other payments	4,355	4,101
7. Balances carried forward	8,592	10,171
8. Total cash and investments	8,592	10,171
9. Total fixed assets and long term assets	7,624	7,624
10. Total borrowings		

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>