

# Internal Audit Report

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

Name of council:	Welton Parish Council		
Name of Internal Auditor:	Lynn Lavender	Date of report:	12 <sup>th</sup> May
Year ending:	31 March 2017	Date audit carried out:	9 <sup>th</sup> May

*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:

I carried out the year-end audit of Welton Parish Council on 9<sup>th</sup> May 2017. I would take this opportunity to thank Samantha Dalziel, the Parish Clerk for her help and assistance.

Prior to the visit I reviewed the information available on <http://www.welton-pc.gov.uk/>

I was able to access a well ordered set of documents and records. By examination of these documents & records plus further questioning during the visit, I tested aspects of the Council's internal controls as required at Section 4 of the Annual Return and notwithstanding the items noted below, I am satisfied that effective policies and procedures together with systems to manage, monitor and control the Council's business are in place. Accordingly, I was able to answer 'yes' to all relevant questions and have signed the Return as required.

Noted this visit

- The budget should be approved and amounts minuted prior to setting the precept

- The Neighbourhood Plan is progressing
- There are a significant number of apologies from Councillors
- Process to fill council vacancies is continuing
- New Councillors to be encouraged to attend training at Ncalc
- Authority for transactions in August could be delegated to the Clerk with retrospective authorisation at the September meeting
- Policies to be uploaded to website eg Standing Orders and Financial regulations
- The Clerks hours and pay scale to be reviewed annually

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,



Ms Lynn Lavender

Internal Auditor to the Council

The figures submitted in the Annual Return are:

	<b>Year ending 31 March 2016</b>	<b>Year ending 31 March 2017</b>
1. Balances brought forward	14533	15973
2. Annual precept	12452	13381
3. Total other receipts	4874	7597
4. Staff costs	3224	3548
5. Loan interest/capital repayments	-	-
6. Total other payments	12661	16573
7. Balances carried forward	15973	16831
8. Total cash and investments	15973	16831
9. Total fixed assets and long term assets	82431	82431
10. Total borrowings	-	-

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>