

# Internal Audit Report

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

Name of council:	Wilby Parish Council		
Name of Internal Auditor:	Mr D J Linnell MILCM	Date of report:	24 May 2017
Year ending:	31 March 2017	Date audit carried out:	24 May 2017

*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.***

Mrs A Palmberg, Clerk to Wilby Parish Council  
23 Old End  
Piddington  
Northants NN7 2DF

Dear Mrs Palmberg,

I carried out your Internal Audit and as you are aware there were no issues arising from my 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.

May I advise you that you should carry out a review of Internal Audit, Internal Controls and a Risk Assessment early in the new Council Year. May I thank you for the completeness of the information which you had available for my audit.

Yours sincerely,

*David J Linnell*

David Linnell MILCM  
Internal Auditor to the Council  
01604-469962  
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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	4778	7709
2. Annual precept	9900	9500
3. Total other receipts	260	629
4. Staff costs	2614	2629
5. Loan interest/capital repayments	NIL	NIL
6. Total other payments	4615	9198
7. Balances carried forward	7709	6012
8. Total cash and investments	7709	6012
9. Total fixed assets and long term assets	26283	26283
10. Total borrowings	NIL	NIL

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>