

Annual internal audit report 2016/17 to

Enter name of smaller authority here:

WEAVER TOWNE P.C.

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		

K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

COVERED IN ABOVE

Name of person who carried out the internal audit K STEPHENSON

Signature of person who carried out the internal audit K Stephenson Date 10/4/17

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

13 APR 2017

YORKSHIRE INTERNAL AUDIT SERVICES
26 STOCKWELL ROAD, KNARESBOROUGH,
NORTH YORKSHIRE. HG5 OJZ
Tel. 01423 797817

Mr J House,
Clerk to Weaverthorpe Parish Council,
Boltby Cottage,
Main Street,
Weaverthorpe,
York.
YO17 8EY

11th April 2017

Dear Mr House,

To the Chairman and Members of Weaverthorpe Parish Council,
Internal Audit of Accounts for the Financial Year ending
31st March 2017.

I am pleased to inform you that the internal audit for 2016/17 is complete. Various matters arising including my previous reports were discussed and agreed with the Clerk. No matters arose giving cause for concern.

In the event that the External Auditor requests a bank reconciliation statement from you, please ensure that the bank statement you send gives the financial position of the Parish Council as at the 31st March 2017.

Separation of Duties:- Due to the size of the Parish Council by necessity staff resources are limited. However, any weakness is adequately covered by the Members close supervisory control over payments and receipts which are monitored and checked.

Internal Controls:- I confirm I have carried out appropriate tests and checks on the accounts and internal controls selected from our Internal Audit Plan and found them to be satisfactory.

Yours Sincerely,



PP K C Stephenson

Partners :-K C Stephenson Tel :- 0113 2585610
R F Entwistle Tel :- 01423 797817
Email – yias2002@gmail.com

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

WEAVERTHORPE PARISH COUNCIL

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

2. 2016/17 External auditor report (N40592)

~~(Except for the matters reported below)*~~ on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the smaller authority:

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/~~do not certify~~* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

Paul Littlejohn LLP

External auditor name

PKF Littlejohn LLP

Date

21-8-17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)