



Lisa Peters
Clerk to the Council,
Colney Heath Parish Council
Highfield Park Visitor Centre
Hill End Lane
St Albans
Hertfordshire
AL4 0RA

5th February 2023

Dear Lisa,

Report on Internal Audit carried out on 26 January 2023

An audit was carried out by Kevin Rose on Thursday 26 January 2023. This was the interim audit visit, part of the annual internal audit coverage of the Council.

The audit was undertaken using our standard IAC Audit Checklist, used for all Local Councils, which has 198 items. A total of 83 items were tested during this audit, including items that were examined and tested as part of the pre-audit process. 48 additional items were checked and confirmed as being Not Applicable to your Council. The balance of 67 items will be checked during the Year End audit.

Areas subject to audit were;

the accounting system and records (Box A), the payment system (Box B), risk and insurance (Box C), budget and precept setting and monitoring (Box D), income billing, collection and VAT (Box E), assets and investments (Box H), bank reconciliations (Box I), accounting Statements (Box J), the Exercise of Public Rights (Box M), and the publication of the Annual Governance and Accountability Return (Box N).

Of the 83 items tested a Positive response was obtained in respect of 77 tests. There were 6 Negative responses identified and 7 Observations were made, details of which are set out in the attached Interim Internal Audit Observations.

A detailed breakdown of our audit testing and Responses is set out in our Internal Audit Summary and I would encourage Councillors to review this in order that they may have greater understanding of the scope of the audit and the areas tested.

I would like to express my thanks for the assistance provided to me during my audit.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Rose'.

Kevin Rose ACMA
Director