



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

1st May 2023

Dear Lisa,

### **Report on Internal Audit carried out on 1 May 2023**

An audit was carried out by Kevin Rose on Monday 1 May 2023. This was the Year End audit following on from the Interim Internal Audit carried out on 26 January 2023.

The audit was undertaken using our standard IAC Audit Checklist, used for all Local Councils, which has 197 items. A total of 47 items were tested during this audit. Including the items tested during the Interim Internal Audit visit a total of 130 items have been checked during the financial year a further 67 items on the standard Checklist were checked and confirmed as being Not Applicable to your Council. There were no items unchecked at the year end.

#### **Areas subject to audit were;**

the payment system (Box B), risk and insurance (Box C), budget and precept setting and monitoring (Box D), payroll (Box G), assets and investments (Box H), bank reconciliations (Box I), and accounting Statements (Box J).

Of the 47 items tested during this audit a Positive response was obtained in respect of 45 tests. There were 2 Negative responses identified, details of which are set out in the attached Year End Internal Audit Observations. A detailed breakdown of our audit testing and Responses is set out in the attached Year End Internal Audit Summary.

I can confirm that none of the Observations raised during the year will give rise to a Negative response in the year end Internal Audit Report.

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

Yours sincerely,

A handwritten signature in black ink that reads "K. Rose". The signature is written in a cursive style with a large, looped initial "K" and a smaller "R" for "Rose".

Kevin Rose ACMA  
Director