



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

20th June 2024

Dear Lisa,

Internal Audit Cover Letter

An audit was carried out by Kevin Rose on Monday 17 June 2024. Prior to the audit a 'Pre-Audit' was carried out remotely which tested items which are required to be published on the Councils website. Subsequent to the 31st March further audit testing was carried out to complete the audit work for the year.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Local Councils, which has 207 items. A total of 133 items were tested during this audit, including items that were examined and tested as part of the pre-audit process. 74 additional items on the standard checklist were also checked and confirmed as being 'Not Applicable' to your Council. All items on the checklists were tested during the year.

The following 'Internal Control Objectives' of the Annual Internal Audit Report (part of the AGAR) were checked and confirmed as being Not Applicable to your Council.

- Petty cash (Box F)
- Exemption from External Audit (Box K)
- the Transparency Code (for Smaller Authorities) (Box L)
- Trust Funds (Box O)

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)
- Payroll(Box G)
- Assets and investments (Box H)
- Bank reconciliations (Box I)
- Accounting Statements (Box J)
- the Exercise of Public Rights (Box M)
- the Publication of the Annual Governance and Accountability Return (Box N)

Of the 133 items tested a Positive response was obtained in respect of 128 tests. There were 5 Negative responses identified and 7 Observations were made, details of which are set out in the attached Interim Internal Audit Observations.

Summary of tests undertaken this audit

Positive response	128
Negative response	5
Not Applicable to your Council	74
Total tests carried out	<u>207</u>
Tests not carried out	Nil

I am pleased to advise that no 'Non-Compliances' were identified at this stage that would give rise to a negative response on the statutory Annual Internal Audit Report.

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