

**Internal Audit Report**

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of council:	Watford Parish Council		
Name of Internal Auditor:	Gill Wells	Date of report:	8 <sup>th</sup> May 2024
Year ending:	31 March 2024	Date audit carried out:	28 <sup>th</sup> April 2024

*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 council through its staff and management and not left for internal audit. 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. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.*

***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.***

**To the Chairman of the Council:**

I carried out the audit remotely, followed by an online meeting with the Clerk Sue Porter. I would like to thank Sue for her co-operation and assistance during the meeting and for forwarding the year-end data in good time which has been very helpful to me in delivering the audit.

I firstly examined the publicly available information displayed on the council's website including the council's policies, procedures, agendas, minutes, financial and other records.

I examined the council's arrangements for the management and control of its business in the areas of bookkeeping, due process (ie compliance with the 'proper practices' as set out in the Practitioners' Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control and year-end procedures including the display of information including the exercise of public rights.

At our meeting, the Clerk, Chair to the Council and myself discussed a few areas that of good practice.

The Council, together with and supported by its diligent and competent Clerk, has continued to demonstrate and deliver consistently good standards of governance and management throughout the year in all matters. I am, therefore, pleased to be able to report that having tested all the aspects of the council's internal controls that I am required to consider, & based on the information made available to me, I am satisfied that in all respects the internal control objectives were achieved throughout the financial year to a standard adequate to meet the Council's needs. Accordingly, I have completed and signed off the Annual Internal Audit Report as required.

Yours sincerely,



Mrs G Wells  
Internal Auditor to the Council  
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The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2023</b>	<b>Year ending 31 March 2024</b>
1. Balances brought forward	13326	8670
2. Annual precept	13500	16200
3. Total other receipts	1137	6917
4. Staff costs	5319	6106
5. Loan interest/capital repayments	0	0
6. Total other payments	13974	7504
7. Balances carried forward	8670	18177
8. Total cash and investments	8670	18177
9. Total fixed assets and long-term assets	27003	27503
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2023)*. It is a guide to the accounting practices to be followed by local councils and it sets out the appropriate standard of financial reporting to be followed. A copy of the guide is available for free download from:

<https://www.northantscalc.com/practitioners-guide>