



Terry Philpott  
Town Clerk  
Ware Town Council  
The Priory  
High Street  
Ware  
Hertfordshire  
SG12 9AL

5th June 2024

### **Year End audit Cover Letter (with Interim)**

An audit was carried out by Kevin Rose on Monday 3rd June 2024. This was the Year End audit following on from the interim audit carried out on 26 October 2023 and pre-year end audit visit of 20th February 2024.

The audit was undertaken using the standard IAC Audit Checklist, which we use for all Local Councils, which has 203 items. A total of 62 items were tested during this audit in addition to the 114 items tested and checked during the interim audit. 27 further items were checked during this audit and confirmed as being 'Not Applicable' to Your Council. All items on the checklists were tested during the year.

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

- 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)

#### **Summary of tests undertaken this audit**

Positive response	59
Negative response	3
Not Applicable to your Council	27
Total tests carried out	<b>89</b>

Of the 62 applicable items tested a Positive response was obtained in respect of 59 tests. There were 3 Negative responses identified and 5 Observations were made, details of which are set out in the attached Year End Internal Audit Observations.

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**Summary of tests undertaken for the financial year (including the Interim audit)**

Positive response	153
Negative response	10
Not Applicable to your Council	40
Total tests carried out	<b><u>203</u></b>
Tests not carried out	Nil

Unfortunately there were 2 Non-Compliances identified during the year and the Council should consider these in detail as they will result in a Negative response on the Annual Internal Audit Report. The non-compliance identified, during the Interim Internal Audit, relates to the failure by the Council to publish the Notice for the Exercise of Public Rights on the Council's website. This is addressed specifically in my Negative Response Cover Letter, a copy of which must be provided to the External Auditor.

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

Yours sincerely,

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

Kevin Rose ACMA  
Director