

In-year Internal Audit Report

Name of council:	Higham Ferrers Town Council		
Name of Internal Auditor:	John Marshall	Date of report:	14.02.2016
Year ending:	31 March 2016	Date audit carried out:	12.02.2016

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. It is important to note that managing the council's internal controls is a day-to-day function of the council through its staff and councillors and 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 year-end audit of Higham Ferrers Town Council on 12 February; I would take this opportunity to thank the Clerk, Sandra Mitcham for her time and assistance.

Following last year's audit BDO, as External Auditor raised no audit issues and the one minor issue raised by me as Internal Auditor - the need to update Standing Orders to bring them in line with the Openness legislation that permits recording and contemporaneous broadcasting and reporting of Council meetings - has been fully addressed and resolved.

It is apparent that the Council continues to demonstrate good organisation and delivery of its core business, consequently this in-year audit focussed more on changes and developments that either have taken place during the course of the year or are planned for the remainder of the year, including the study to be undertaken by LGRC of the Council's administration structure and resources.

As part of that exercise, I identified just one minor audit issue relating to compliance with the Local Government Transparency Code 2014. Whilst the Council is already publishing the information that either must be published or is recommended for publication, the requirement in Annex A of the Code relating to land is quite wide ranging and may well extend beyond the listing in the Asset Register. I understand that a review of the Council's website is planned and I suggest that this important but non-urgent matter is addressed at that time.

Notwithstanding that observation, I remain satisfied that the Council continues to exhibit above average standards of compliance and is well placed to continue that going forward. I look forward to revisiting to carry out the year-end audit, post 31 March; in the meantime, please do not hesitate to contact me for further advice and assistance, if needs be.

John Marshall
 Internal Auditor to the Council
 07505 139832
wjm.marshall1@gmail.com