

Pre-Annual Internal Audit Report

Name of council:	Higham Ferrers Town Council		
Name of Internal Auditor:	John Marshall	Date of report:	19.03.2015
Year ending:	31 March 2015	Date audit carried out:	19.03.2015

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 staff and management and not left for internal audit.

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 an interim ie in-year audit of Higham Ferrers Town Council on 19 March 2015. I would take this opportunity to thank the Clerk, Sandra Mitcham for her time and assistance.

Audit work carried out by me last year identified a need for the Council to investigate whether the increase in workload, both breadth and volume was posing a risk to the Council's ability to deliver, maintain and improve core services and service delivery to the community. My report of 21 May 2014 suggested that the Council should carry out work to determine what measures, if any should be put in place and it is pleasing to note that a Working Group has been established to take this forward.

Much useful background preparatory work has been done and a draft 5 year plan drawn up, but with an imminent election and possible change in membership of the Council, it is essential that this initial momentum is maintained. To reiterate my comments made last year, this is essential rather than peripheral work because the Council is required to identify and assess the significant risks to achieving its objectives and respond accordingly.

I shall review progress when I visit to carry out the year-end audit on 28 May but in the meantime, further advice and assistance is available from me if required..

John Marshall
Internal Auditor to the Council

07505 139832
wjm.marshall1@gmail.com