

WGW SMART Audit is a cloud based internal audit service which utilises workflow audit tools to provide individually tailored internal audit programmes for small to medium sized third sector organisations including Town, Parish, Community Councils and Charities in England and Wales. Our unique service provides the facility to:

- Uniquely identify and time-stamp all files provided for audit purposes.
- Eradicate the need to review or retain paper files.
- Provide a transparent audit-trail of all interactions between the auditor and your Council.
- Identify all Internal Control risks and Regulatory Compliance issues.
- Ensure that complete and verified documentation in support of the audit process is maintained – available on a read only basis by your organisation to review.
- Eradicate incomplete or inadequate internal audit processes.
- Facilitate comparative analysis, using anonymised data, to review the performance of councils within a like-for-like peer group.
- Using the remote WGW SMART Audit service we are able to reduce the carbon footprint of the Internal Audit process.

WGW SMART Audit clients are provided with a secure portal and audit dashboard which allows them to upload all required audit documentation and to view each stage of the audit process as it progresses from initial documentation upload to the detailed internal audit report being issued.

WGW SMART Audit uses workflow processes which are compliant with the statutory Internal Audit requirements for government organisations, including Town, Parish, Community Council's and Charities in England and Wales.

#### **Smart Audit provision (onsite or remote as agreed with the Clerk/RFO)**

1. Review meeting with Clerk/RFO, via video conference, to discuss any particular areas of concern raised by the prior year internal and external audits, in addition to areas of concern which may exist over current council operations pertaining to the Annual Return.
2. Agreement of the Internal Audit Programme with extensions, if any, with the Clerk/RFO and Members.
3. Ability to receive your accounting system backup and review this and its statutory reports for audit purposes.
4. Ability to remote access your accounting system for the purposes of review for audit purposes, where your system has an Audit function.
5. Interim Internal Audit; not required unless specifically requested by the client.
6. Year-end audit; 1 day remote Internal Audit, to be conducted on a date agreed with the Responsible Officer between the first of April and the 10th of June of the financial year being audited. To be agreed with the Clerk/RFO.
7. Production of a detailed Internal Audit report and presentation, via video conference, to the Clerk/RFO and Members.
8. Completion and authorisation of the Internal Audit Report contained within the Annual Governance & Accountability Return (AGAR).
9. Provision of general consultancy and advice concerning finance and governance issues for the duration of the contract.

## **Working the Greener Way – online (WGW online)**

WGW online was established in 2015. WGW online offers internal and forensic audit services, internal controls consultancy, business transformation consulting and training for Clerk's Responsible Finance Officers and Members to Town, Parish and Community Councils in England and in Wales.

WGW online is fully insured and is registered with the information commissioner's office.

## **References**

We provide audit services to several councils in England and Wales with Precepts varying in size from £18K to £2.9 million. The Clerks of those Councils will be able to provide you with a free and frank report on the way in which I work. Other references can be provided if require