

# Internal Audit Report

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

Name of council:	Lowick & Slipton Parish Council		
Name of Internal Auditor:	Claire Tilley	Date of report:	7 <sup>th</sup> April 2022
Year ending:	31 March 2022	Date audit carried out:	7 <sup>th</sup> April 2022

*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 a Zoom call with the Clerk, Nicki Phillips on the 7<sup>th</sup> April 2022. Before this I had audited what was available on the website. I subsequently had to request several documents and papers that Nicki readily supplied. I see that the website has vastly improved from last year, it is easy to navigate and is up to date. It is obvious that the Clerks extra hours were necessary, and that good governance is now entrenched in the council

After examining the minutes, policies, due process, governance, book-keeping, risk assessment and asset management, I am satisfied that the council has complied with all relevant objectives on the Internal Report, and as such am happy to sign it off.

Regarding the Internal Report, there is one 'not covered' areas, F as Petty cash has not been used for at least three years and there are no plans to resume this.

Yours sincerely,



Ms Claire Tilley  
Internal Auditor to the Council  
07981 609565  
claire@renaissancebusiness.co.uk

The figures submitted in the Annual Governance and Accountability Return are:

	<b>Year ending 31 March 2021</b>	<b>Year ending 31 March 2022</b>
1. Balances brought forward	10475	10858
2. Annual precept	6070	6715
3. Total other receipts	6681	302
4. Staff costs	2959	3773
5. Loan interest/capital repayments	2000	2000
6. Total other payments	7409	1688
7. Balances carried forward	10858	10414
8. Total cash and investments	10858	10414
9. Total fixed assets and long-term assets	11372	11372
10. Total borrowings	7000	5000

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2022)*. 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 has been circulated to councils and is available on request from your auditor