

## 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:	17-4-2024
Year ending:	31 March 2024	Date audit carried out:	17-4-2024

*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 had a virtual meeting with the Clerk today, which concluded my works auditing the governance and finances of the Parish Council. I would like to thank Nicki for her help and co-operation and commend her and the council on a successful year of grant applications.

My report is an annex to the Annual Internal Audit report, which forms part of the AGAR. After checking through all the objectives with regards to Governance and the Finances I could agree that all the relevant Internal Control Objectives were achieved and I am happy to sign off the AIAR.

I note that this year, due to the inclusion of the Pocket Park finances, the council will go to an External Audit.

**Areas in the 2023-2024 AGAR Annual Internal Audit Report for which Yes or N/A were ticked**

	Reason
F	No Petty cash in use

Yours sincerely,



Ms Claire Tilley  
Internal Auditor to the Council  
07981609565

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

	<b>Year ending 31 March 2023</b>	<b>Year ending 31 March 2024</b>
1. Balances brought forward	10,414	11,586
2. Annual precept	8,300	9975
3. Total other receipts	2,075	30033
4. Staff costs	3607	4029
5. Loan interest/capital repayments	2000	2000
6. Total other payments	3596	40175
7. Balances carried forward	11586	5390
8. Total cash and investments	11586	5390
9. Total fixed assets and long-term assets	13,689	19125
10. Total borrowings	3000	1000

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2024)*. 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 is available for free download from:

<https://www.northantscalc.com/practitioners-guide-2023>.