

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 May 2025
Year ending:	31 March 2025	Date audit carried out:	6 May 2025

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 Chairperson of the Council:

This written report is an annex to the Annual Internal Audit Report which forms part of the AGAR for 2024-2025.

After reviewing the Parish Council's Minutes and documents online, I requested further paperwork to verify the assertions in the Internal Audit Report. Following this review and a Teams meeting with Nicki, I am satisfied that the council has met all relevant assertions and am happy to sign off the AIAR.

I would like to thank Nicki for her time and assistance. Our discussion clarified that while bank transfers or standing orders are generally preferred for clerk wages, the monthly variation in amounts and limited online banking signatories make cheques a more practical choice for the Clerk at this time.

Lastly, although the Pocket Park finances are held in a separate bank account, they can only be accessed via the Parish Council account, and therefore remain part of the Council's financial records.

Recommendations for action 2023-2024

Areas for consideration or improvement	Recommendation
Council email address	The Clerk currently uses a Gmail account. It is recommended that the Council move both the Clerk and Councillors to generic email addresses hosted on an authority-owned domain. This will become part of the audit requirement for 2025–2026. While a gov.uk domain is considered best practice, the existing council website (https://www.lowickandsliptonpc.co.uk/) could support domain-linked email addresses as a suitable alternative.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'C. Tilley', on a light blue rectangular background.

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

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

	Year ending 31 March 2024	Year ending 31 March 2025
1. Balances brought forward	11,586	5,390
2. Annual precept	9975	11,620
3. Total other receipts	30,033	16,081
4. Staff costs	4,029	4,454
5. Loan interest/capital repayments	2,000	1,000
6. Total other payments	40,175	14,524
7. Balances carried forward	5,390	13,113
8. Total cash and investments	5,390	13,113
9. Total fixed assets and long-term assets	19,125	19,528
10. Total borrowings	1,000	0

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-2024>.