

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:	17-04-26
Year ending:	31 March 2026	Date audit carried out:	17-04-26

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 remote meeting with the Clerk Nicki Phillips, and thank her for her time and assistance. Prior to this, I had audited the documents present on the website <https://www.lowickandsliptonpc.co.uk/> which is up to date and well populated. My review raised a number of queries which I discussed with Nicki- who is well informed and committed to the work of the Council.

I noted that some payments listed on the Minutes had an amount 'TBC' , or were agreed either prior or a considerable time after the invoices were paid. Nicki explained that as the council only meet bi-monthly, some items had to be paid between meetings, or estimated for approval. I would recommend that if this occurs, then the full amounts are minuted as having been paid in subsequent meetings.

Finally we spoke about business continuity in the unlikely event of the Clerk being indisposed. Currently many documents are held only a hard drive. I would recommend either the use of a Cloud system, or Councillors being proactive in accessing the website where many items are available in a 'Council only' area.

I am pleased to report that I saw evidence that enabled me to agree to all the objectives, and am happy to enclose the signed Audit report.

Cont.

Have any comments from the internal audit 2024-2025 been addressed?

Recommendation 2024-2025	Comment
Email address to be on an authority owned domain	Now using clerk@lowickandsliptonpc.co.uk

Yours sincerely,



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

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

	Year ending 31 March 2025	Year ending 31 March 2026
1. Balances brought forward	5,390	13,113
2. Annual precept	11,620	15,000
3. Total other receipts	16,081	1,420
4. Staff costs	4,454	4,730
5. Loan interest/capital repayments	1,000	0
6. Total other payments	14,524	10,115
7. Balances carried forward	13,113	14,688
8. Total cash and investments	13,113	14,688
9. Total fixed assets and long-term assets	19,528	22,247
10. Total borrowings	0	0

The proper practices referred to in Accounts and Audit Regulations are set out in *Governance and Accountability for Smaller Authorities in England (2025)*. 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>.