

St Catherines Farm
Old Sherborne Road
Cerne Abbas
Dorset
DT2 7SJ

E-mail: paulaharding@barker-fox.co.uk

Telephone: 01300 341912

Mobile: 07765 241914

15th May 2023

Dear Alison

Lower Winterborne Parish Council Internal Audit

Please find attached the internal audit report for April 2022 - March 2023.

Overall the files were well presented. The majority of the recommendations are administrative and do not impact on the actual financial position of the Council. There are some additions which are required to the minutes where the cashbook figures are missing. Given the number of minor recommendations I have repeated the assurance position from last year.

With regard to the Annual Return, I have signed off most of the Internal Audit section for the accounts as YES with the exception of Section F is not applicable as it relates to Petty cash. Section K you are not required to comply with and sections O is not applicable as it relates to Trust funds.

My overall Audit opinion is as follows:

Audit Opinion

I am able to offer *reasonable* assurance as most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

(The Audit grades are Substantial, Reasonable, Partial and None.)

The Audit Checklist Report, Recommendations and this letter should be copied to all Parish Council members so that they can fully understand the recommendations being made and forwarded with your return to the External auditors. As always I am happy for any of the Parish Council to contact me personally if they wish to discuss any of the recommendations made, the tests carried out, or the overall opinion given.

Regards

Paula Harding

Appointed Internal Auditor for Lower Winterborne Parish Council