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13<sup>th</sup> June 2024

Dear Alison

**Lower Winterborne Parish Council Internal Audit**

Please find attached the internal audit report for April 2023 - March 2024.

Overall the files were really well presented and the memory stick gave me all the additional information I required to carry out the testing. The majority of the recommendations are administrative and do not impact on the actual financial position of the Council. There is a small error on the VAT cashbook column, but this is easily fixable and doesn't change the overall expenditure.

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 **substantial** assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.

(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 (MAAT / AATQB)

Appointed Internal Auditor for Lower Winterborne Parish Council