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16th June 2025

Dear Alison

Lower Winterborne Parish Council Internal Audit

Please find attached the internal audit report for April 2024 - March 2025.

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. However the recommendation re the VAT on the cashbook and the Asset Register should be corrected before your submission to External audit.

Whilst there are 6 recommendations I am happy that most of them are administrative and not systemic therefore I am satisfied that the financial and governance position of the Council is truly reflected.

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