

4. The Parish Council should ensure that consistent values are in place across its Financial Regulations, Standing Orders and Financial Risk assessment documentation for the acquisition of formal tenders and quotations.
5. There is not any petty cash in operation.

#### Governance

6. The Parish Council holds a list of policies and procedures along with their associated review dates.
7. The Council must be careful to clearly record the precept amount in its minutes.
8. As its annual turnover is less than £25,000, the Parish Council is mindful to comply with the requirements of the Transparency Code for Smaller Authorities.

#### Risk Management

9. Whilst the Parish Council monitors its areas of responsibility, the method for monitoring should be reviewed to ensure that a robust system is in place as all equipment must be properly maintained and regularly checked in accordance with health and safety guidelines. Training requirements in this area should also be reviewed for those that undertake these checks with written assessments being kept on record.

By reviewing the hard evidence, discussing with the Clerk, and selectively testing a number of transactions, I am satisfied that the Council is operating sound policies and procedures which enable it to deliver its services and fulfil its responsibilities effectively and efficiently. I have tested all the Internal Control Objectives I am required to consider, and in all significant respects, the objectives have been met. I have therefore completed the Internal Audit Report section of the Annual Governance and Accountability Return.

This report is based on the evidence made available to me. 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. Consequently, the report is limited to those matters set out.

Yours sincerely



LRALC Internal Auditor