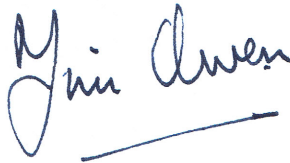


**LOWER HOLKER PARISH COUNCIL  
INTERNAL AUDIT 2014/15**

I have examined the accounts and procedures, which appear to have been prepared in accordance with the Financial Regulations adopted by the Parish Council.

No errors or omissions were found during the internal audit checks.

It was noted that the Parish Council taken action to reduce the cash surplus and has included an estimate of the VAT refund expected within its budget, as requested in my review last year

A handwritten signature in blue ink that reads "Tim Owen". The signature is written in a cursive style and is underlined with a single horizontal line.

Tim Owen  
Internal Auditor  
Lower Holker Parish Council

19th May 2015