

**LOWER HOLKER PARISH COUNCIL
INTERNAL AUDIT 2018/19**

I have examined the accounts and procedures, as required by Lower Holker Parish Council's prescribed Scope of Internal Audit. The accounts and procedures, with the exception of a couple of issues which are being followed up by the Clerk, appear to have been prepared in accordance with the Financial Regulations adopted by the Parish Council.

Councillors are reminded that, in line with the section 5 of the Council's Financial Regulations, payments should only be made in respect of valid invoices or receipts, which should contain appropriate detail and enable VAT to be reclaimed.



Tim Owen
Internal Auditor
Lower Holker Parish Council

19th May 2019