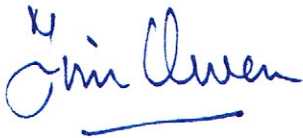


**LOWER HOLKER PARISH COUNCIL  
INTERNAL AUDIT 2019/20**

I have examined the accounts and procedures as required by Lower Holker Parish Council's prescribed Scope of Internal Audit. The accounts appear to have been prepared in accordance with the Financial Regulations adopted by the Parish Council. The control checks contained with the Regulations, where examined, have been implemented.

It was noted that payments continued to be made by standing order to a supplier for three months after services had been withdrawn during the pandemic. It is recommended that, in future, standing orders are stopped immediately that there is a failure of a supplier to provide services.

It was also noted that reserves are now at a higher than usual level, partly due to reduced expenditure during the pandemic

A handwritten signature in blue ink, appearing to read 'Tim Owen', with a horizontal line underneath.

Tim Owen  
Internal Auditor  
Lower Holker Parish Council

21st May 2020