

11 June 2025

Jo-Ann Middleton
Instow Parish Council
Instow
Bideford
Devon
EX39 4JX

Dear Jo-Ann

Instow Parish Council End of Year Internal Audit 2024/2025

The internal audit of Instow Parish Council for the 2024/2025 financial year is now complete. I am pleased to report that I have been able to sign off the internal audit section of the Annual Governance and Accountability Return (AGAR) for 2024/2025 with no comments. ✓

The audit took place offsite. I have been able to review the financial and governance controls in place at the council in detail.

The scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Internal Audit Report of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year. In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements. This will be undertaken by the Council's appointed External Auditor.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out in the detailed report together with the results of the internal audit work for 2024-25.

Recommendations identified in the course of my testing are included in the report under Appendix A and will be reviewed during the next audit.

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Registered Office: 12 Culm Close, Bideford, Devon, EX39 4AX A list of directors is available at the company's registered office

