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As requested, I have carried out an internal audit on the books of the Shipton by Beningbrough Parish Council for the year ended 31 March 2025 following the guidelines supplied by the Parish Council and, acting independently, I have examined the records presented to me.

The audit was in accordance with the ten tests shown in Section 4 of the Annual Return. It is recognised that these tests represent the minimum level of coverage, so I have used the schedules shown in Appendices 9 and 10 in the *Practitioners' Guide* as my guideline. I have also checked the Parish Council's agendas, minutes and website.

Having carried out the internal audit since 2002 I conducted the audit with a view to see if the observations and suggestions I have made previously had been implemented and/or continued.

Observations and Suggestions

- I noted that the Pensions Regulator has confirmed that the Parish Council has re-enrolled.

I raised a number of questions on various points during my audit and am happy to report that all met with a satisfactory response from the Clerk.

I confirm that in all significant respects the objectives have been achieved throughout the financial year to a standard more than adequate to meet the needs of the Parish Council.

I have not audited the books for the period from 1 April 2025.

I have sent my invoice for the audit work I carried out.

I should like to thank Mrs Remmer for the detailed and efficient presentation of all the Parish Council's records, her readiness to answer my questions and for her help in enabling me to perform the audit.

James Mackman
Internal Auditor

25 June 2025