

Mike Slaughter



10 April 2024

Ms Elaine Brown
Town Clerk & Responsible Financial Officer
Newbiggin by the Sea Town Council
76 Front Street
Newbiggin by the Sea
Northumberland
NE64 6QD

Dear Elaine,

Internal Audit Report to the members of Newbiggin by the Sea Town Council.

I have now completed the full internal audit work of the Town Council's accounts, governance and financial procedures for the 2023/24 financial year.

The audit has been conducted in accordance with the Audit Commission Act 1998, the Local Audit and Accountability Act 2014, and the Accounts and Audit Regulations 2015. My work was also guided by and in accordance with, the Joint Panel on Accountability and Governance Practitioners' Guide (March 2024) issued by the National Association of Local Councils.

The audit included examination of evidence relevant to the amounts and disclosures in the summary accounts and notes, sufficient to give reasonable assurance that the accounts and notes are free from any material misstatement. All points raised during both the interim and year-end audit were answered to my full satisfaction.

Please find enclosed my assessment of the system of internal control and my audit checklist giving details of the work conducted. Based on the work undertaken, I am satisfied that the Town Council's robust systems of financial and administrative management operate effectively and efficiently and provide a sound audit trail.

In my opinion, the summary accounts present fairly the Income and Expenditure of Newbiggin by the Sea Town Council for the financial year ended 31 March 2024.

I certify that I have now finalised the year end work for 2023-24 and have, as required, completed the Annual Internal Audit Report required as part of the Annual Governance and Accountability Return (AGAR) for 2023/24.

It is recommended to the Town Council that, as best practice and for the avoidance of doubt or any confusion to local electors, you look to publish the Annual Internal Audit Report on the Town Council's website alongside Sections 1, 2 & 3 of the AGAR 2023/24 in accordance with the publication requirements.

In concluding my work for 2023/24, my personal thanks to both you and Leanne for your hospitality, courtesy and patience in answering my many questions regarding both the systems, plans and projects of the Town Council.

As requested, I have enclosed my invoice for the full year-end internal audit work undertaken in respect of 2023/24.

As discussed and previously advised, I would confirm that I will in the very near future be moving home and leaving the immediate area. As such, 2023/24 will be my final year in providing an Internal Audit service to the Town Council and you will therefore need to make arrangements to both source and appoint a new Internal Auditor in respect of the financial year 2024/25.

I am sure that the Northumberland Society of Local Council Clerks and Northumberland Association of Local Councils will be able to advise and support in the recruitment of a new independent and competent person to undertake an effective internal audit service on behalf of the Town Council.

May I take the opportunity to personally wish both staff and the Council members the very best for the future and every success in continuing your excellent work of behalf of the residents of the Town.

If there are any matters you wish to discuss or clarify, please do not hesitate to contact me.

Kind regards,

Mike Slaughter
Internal Auditor