LAKES AUDITING SERVICES

Charlene Iredale (AATQB, CiLCA, IA)

E-mail: lakesaudit@gmail.com

Date: 4th May 25

Dear Sally,
Windermere Town Council.

I provide assurance in the form of an opinion whether on the basis of the review, the accounts and other information provided are in accordance with The Joint Panel on Governance and Accountability Practitioners Guide. Based on this, no matters come to my attention that give cause for concern and all relevant legislative and regulatory requirements have been met.

I have tested all areas of governance and they have duly passed. These areas are listed below.

a. The cashbook is maintained throughout the year, up-to-date, arithmetic and balanced.
b. The Council has formally adopted Standing Orders and Financial Regulations.
c. VAT has been identified, recorded and reclaimed.
d. Annual risk management is in place, minutes are recorded and financial controls are in place.
e. The budget has been prepared in support of the precept and the actual expenditure against the budget is regularly reviewed.
f. The income is recorded promptly and the precept recorded agrees with the Authority's notification.
g. All employees have proper statutory contracts in place with clear terms and conditions and PAYE and NI are properly operated by the Council as an employer.
h. The asset register is maintained and the relevant insurance valuations are up to date.
i. Bank reconciliations for each account are in place and performed monthly.

j. Year-end procedures are done correctly in line with an Expenditure and Income basis and agree with the cashbook, along with thorough audit trails on entries within the cashbook. Adjustments have appropriately been recorded. The correct powers have been used against each expenditure.

Conclusion

As part of the internal audit review, I have examined the governance and policy documentation publicly available on Windermere Town Council's website. I am pleased to confirm that the council has demonstrated a clear commitment to transparency, accountability, and good governance in line with the expectations outlined in the Joint Panel on Accountability and Governance (JPAG) Practitioners' Guide.

The council has made a comprehensive range of policies readily accessible, covering key areas such as data protection, equality and diversity, health and safety, complaints handling, and councillor conduct. In addition, financial documentation—including annual returns, audit reports, and orders for payment—is well-organized and up to date, reflecting sound financial management practices.

Based on this review, I am satisfied that Windermere Town Council is operating in a manner consistent with the proper practices outlined in the JPAG guidance. No recommendations are required at this time.

Yours Faithfully,

Charlene Iredale