



## Internal Audit Report

This audit report is to read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return.

Council:	Heighington Parish Council
Internal Auditor:	Stacey Knowles
Year Ending:	March 2023
Date of Report	25 <sup>th</sup> May 2023

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

**The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.**

# Lincolnshire Association of Local Councils

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### To the Chairman of Heighington Parish Council

Following the interim audit carried out in December 2023, I have since carried out a further and final audit for the year ending March 2023. At the final audit, further transactional checks were carried out which showed a clear audit trail from authority to purchase through to payment.

Year-end processes have been carried out and the RFO has completed the AGAR. The RFO has maintained accurate cashbook records, invoices retained for inspection and regular bank reconciliations throughout the financial year.

The following suggestions and actions from the previous interim audit have been completed:

- Financial Regulations was amended in December 2022.
- In February 2023, the council adopted a number of HR policies including an absence policy, grievance policy, councillor and officer protocol and bullying and harassment statement.
- The Subject Access Request procedure was published as recommended.

The Clerk and RFO reported that work was still ongoing on the asset register and updates were being provided to the council on the matter. Once this work is completed, the asset register figure stated on the external audit report may need to be restated in line with the correct values. As the asset register is not complete, Internal Audit objective H cannot be confirmed and is therefore recorded as a 'no' response on the AGAR Internal Audit Report.

Yours sincerely

*Stacey Knowles*

Stacey Knowles  
Internal Auditor  
Lincolnshire Association Local Councils  
Date: 25<sup>th</sup> May 2023