



## 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 2024
Date of Report	14 <sup>th</sup> December 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

## Internal Audit Report

### To the Chairman of Heighington Parish Council

I have examined council business including policies, agendas & minutes, accounting and financial statements and other documents relevant to this audit. Management and governance of the council is satisfactory.

The internal audit report for 2022-2023 is published online and was made available to the auditor.

### Key Governance Review

- The council has up to date policies for most areas of council business. The clerk is developing a co-options policy for review by the council to ensure there is full transparency for prospective candidates.

### Transparency

- The council has published all the required documents to meet the transparency code and best practice. The only outstanding document is the asset register which the council is already aware of. Significant and thorough work has been carried out by the officers of the council to review and update the asset valuations. The clerk reports that this should be ready by the end of the financial year.

The council is following all proper practices. There is a strong system of governance and internal controls which is supported by excellent financial record keeping. Officers of the council have worked hard over the year to address matters raised in the last internal audit, particularly in relation to the asset register. Thank you to Elaine and Nikki for their assistance with this audit.

Yours sincerely

Stacey Knowles

Internal Auditor

Lincolnshire Association Local Councils

Date: 14<sup>th</sup> December 2023