



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	16 th May 2024

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 in good order.

The internal audit report for 2022-2023 is published online and was made available to the auditor. Two recommendations were made at the intermediate audit in December 2023 including review and revision of the asset register and the adoption of a co-option policy. Both of these matters have been addressed between audits. No further areas of recommendations have been made.

Three further transactional checks were made at this visit and there was a clear audit trail from authorisation of expenditure through to payment of the invoice.

Year end procedures were carried out with regard to proper practices and the year end bank balances were reconciled appropriately.

Thank you to Elaine and Nikki for their assistance with this audit.

Yours sincerely

Stacey Knowles

Internal Auditor

Lincolnshire Association Local Councils

Date: 16th May 2024