



## 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 2025
Date of Report	14 <sup>th</sup> December 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

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### **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 2023-2024 is published online and was made available to the auditor.

The council has up to date policies for all areas of council business and has published all the required documents to meet the transparency code and best practice.

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. There are no recommendations as a result of this intermediate audit. Thank you to Elaine and Nikki for their assistance.

Yours sincerely

Stacey Knowles

Internal Auditor

Lincolnshire Association Local Councils

Date: 14<sup>th</sup> December 2024