



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	20 th May 2025

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. Together with the interim audit report dated 12th December 2024, this forms the completed internal audit for the year ending March 2025.

There were no recommendations from the interim audit in December 2024. The Council continues with good governance practices with a robust audit trail for all transactions.

The Internal Audit section of the AGAR has been completed and signed appropriately. 'Yes' responses have been provided for all internal control objections except for internal control objectives F & K which were not applicable to the council.

Thank you to Heighington Parish Council officers for meeting with me and accommodating the audit.

Yours sincerely

Stacey Knowles

Internal Auditor
Lincolnshire Association Local Councils
Date: 20th May 2025