

# Lincolnshire Association of Local Councils

## 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:	Rachel Popplewell
Year Ending:	31 March 2026
Date of Report	05.11.2025

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.**

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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.

Any areas that have been identified where action is required has been highlighted below with an Asterisk\*.

There may also be other actions that have been offered as suggestions for improvement or considered to be best practice.

### Council management and activity.

- Standing Orders & Financial Regulations are in place along with all other statutory policies.
- Policies are available on the website, with reviews undertaken.
- Minutes & Agendas are available on the website; these are all correct with Resolutions minuted.
- Payments were checked for, approval corresponding with the invoice, minutes & Bank Statements.
- The Council has implemented an IT Policy & the new .gov.uk email address, to ensure they are compliant with the new Assertion 10 on the AGAR . All Councillors are urged to use the new email address for any Parish Council Business.

- Clerk and RFO – Job Description and Salary Review

It is recommended that the Clerk and Responsible Financial Officer (RFO) undertake a thorough review of their current job descriptions. This process will ensure that all aspects of their roles, responsibilities, and duties are accurately reflected in their official documentation. In addition, it is important to verify that their salary scale points are appropriate and correspond directly to the level of responsibility and the range of duties performed. Aligning the salary scale in this manner supports transparency and ensures fair remuneration for the work undertaken by these key positions within the council.

### Summary

The council is following proper practices. Elaine & her team must be complimented for their standard of work.

Thank you both for your time,

Yours sincerely

*R Popplewell*

Rachel Popplewell

Internal Auditor

Lincolnshire Association Local Councils

05.11.2025