

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	14.05.2026

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 outstanding from the Interim review 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. **
- Elaine has done a lot of work on the Website Accessibility, ensuring the site is compliant with current legislation.
- Clerk and RFO – Job Description and Salary Review **
 1. The Council in conjunction with The Clerk and Responsible Financial Officer (RFO) should undertake a comprehensive review of their current job descriptions to ensure that all responsibilities, statutory duties, and operational expectations are accurately and fully reflected in the documented role profiles.
 2. Following completion of the review, the Council should confirm that the salary scale points assigned to each role remain appropriate and proportionate to the level of responsibility, complexity, and breadth of duties undertaken. This will support transparency, consistency, and fair remuneration across key governance roles.

3. Outline the expectations and recompense for holding the work phone during weekend/on-call periods. (Action outstanding from December minutes)

Summary

The council is following proper practices. Thank you both for your time today.

AGAR Form 3 has been signed off.

Yours sincerely

R Popplewell

Rachel Popplewell

Internal Auditor

Lincolnshire Association Local Councils

14.05.2026