

# 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:	Bracebridge Heath Parish Council
Internal Auditor:	Rachel Popplewell
Year Ending:	31.03.2023
Date of Report	21.04.2023

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 Bracebridge Heath Parish Council.**

**Summary**

The Council has no outstanding recommendations from the half year audit. The advice to open an interest-bearing account is underway, all clerks are finding opening new accounts is quite a challenge.

The AGAR for the year 2022/2023 has been signed

The Parish Clerk/ RFO should be acknowledged on providing good administration support and for keeping satisfactory financial records on behalf of the Parish Council.

Yours sincerely

*R Popplewell*

Rachel Popplewell

Internal Auditor for

Lincolnshire Association Local Councils

23.04.2023