

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	16.11.2022

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.

I have examined council business including policies, agendas & minutes, accounting and financial statements and other documents relevant to this audit.

Internal Audit for 2021-2022 was available – nothing had been highlighted for the previous year.

Council management and activity.

- Standing Orders & Financial Regulations are in place and reviewed regularly. All statutory policies are in place and those considered to be Best Practice or that are deemed relevant to the council, and available on the website.
- Terms of Reference are in place for council's HR committees.
- The list of payments for approval is either included in the minutes or circulated on a separate list prior to the meeting. On examination of payments 2 out of 3 had been approved and recorded properly in the minutes.
- Employment – contracts for all members of staff are in place, having recently moved all staff over to NJC contracts, LGPS is in place.

Summary

The Council has recently subscribed to a new accounting system which is proving quite hard to navigate.

I would recommend placing the Council's reserves into an interest-bearing account, until they are needed in the parish.

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

20.11.2022