

# 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:	31.03.2024
Date of Report	30.11.2023

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.**

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

*Internal Audit for 2022-2023 was available – the recommendation of a savings account had been actioned and an account opened.*

**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 the council's Personnel Committee.
- The list of payments for approval is either included in the minutes or circulated on a separate list prior to the meeting. With Annual payments identified at the APCM
- Employment – contracts for all members of staff are in place.

**Summary**

The Council is in the process of refurbishing the village hall. Stacey should be acknowledged for providing excellent support for the project, whilst having to learn about new processes eg, Registering for VAT and Borrowing options.

Yours sincerely

*R Popplewell*

Rachel Popplewell

Internal Auditor for

Lincolnshire Association Local Councils

01.12.2023