

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
Internal Auditor:	Rachel Popplewell
Year Ending:	31 March 2025
Date of Report	06.12.2024

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.

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.
- All policies are available on the website, with reviews undertaken usually annually.
- Minutes & Agendas are available on the website, these are all signed with Resolutions minuted.
- Payments were checked for, approval corresponding with the invoice, minutes & Bank Statements.
- The website is very detailed with lots of information available for residents.

Summary

No causes for concern or actions were highlighted today during the audit.

Yours sincerely

R Popplewell

Rachel Popplewell

Internal Auditor

Lincolnshire Association Local Councils

06.12.2024