

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:	Aubourn & Haddington Parish Council
Internal Auditor:	Rachel Popplewell
Year Ending:	31 March 2024
Date of Report	08.05.2024

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 Aubourn & Haddington Parish Council.

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

Actions are offered as suggestions for improvement or considered to be best practice. I have discussed these with the Clerk, see below.

Council management and activity.

- All statutory policies are in place, including Complaints Policy, GDPR & Publication Scheme.
- Minutes & Agendas are available on the website with draft minutes available as per the Transparency Code they now include the payments list.
- Payments were checked for, approval corresponding with the invoices & minutes.
- General reserves are improved, at the last audit they were low. Best Practice is 9-12 months precept to be in General Reserves plus any Ear Marked reserves for projects.
- Asset register is now in place and reviewed annually.
- VAT is still to be reclaimed for 2023/24.

Summary

After talking with the Clerk Kerrie, most of the Councils policies are in place & have been reviewed.

Display Screen Equipment Risk Assessment to be carried out as Kerrie works from home most of the time.

AGAR form 2 was signed.

Yours sincerely

R Popplewell

Rachel Popplewell

Internal Auditor

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08.05.2024