

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:	Pointon & Sempringham Parish Council
Internal Auditor:	Rachel Popplewell
Year Ending:	31 March 2024
Date of Report	24.04.2024

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 Chair of Pointon & Sempringham Parish Council.

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

Several areas were identified where action was required in the immediate future other 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.

- Standing Orders & Financial Regulations are in place.
- Policies relevant to the council along with the required policies are on the website.
- Minutes & Agendas are available on the website with draft minutes available as per the Transparency Code.
- Payments were checked for, approval corresponding with the invoice & minute reference.
- It is noted that the play equipment is old as referenced in the ROSPA report, a review of finances and councils' reserves is required to address this.
- General reserves should be approx. 6-12month worth of the precept. Precept for this year being £14000.

Summary

- Councillors would benefit from attending training and familiarising themselves with their roles & responsibilities. Along with gaining a more detail understanding of the financial regulations and standing orders.
- I would recommend a Reserves Policy & Risk Management Policy be implemented.

The internal audit page of the AGAR was signed.

Yours sincerely

R Popplewell

Rachel Popplewell

Internal Auditor

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24.04.2024