

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:	Thorpe on the Hill
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.

Lincolnshire Association of Local Councils

Internal Audit Report.

To the Chairman of Thorpe on the Hill 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 immediate action is required have 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.

The Interim Internal Audit report for 2023-2024 was available to refer to.

Council management and activity.

- All statutory policies are now in place. All policies are available on the website, ensure that reviews are undertaken on a regular basis.
- Minutes & Agendas are available on the website with draft minutes available as per the Transparency Code.
- Payments were checked for, approval corresponding with the minutes & invoices.
- Reserves are reviewed regularly with Earmarked & General Reserves being identified & logged separately in the cash book.
- VAT is to be monitored after the building of the extension to ensure limits are not exceeded.

Summary

After talking with the Clerk Kerrie, most of the Councils policies are in place.

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

The Council may also wish to consider an accounting system to simplify the excel spreadsheets.

The Internal Audit form of the AGAR was signed.

Yours sincerely

R Popplewell

Rachel Popplewell

Internal Auditor

Lincolnshire Association Local Councils

08.05.2024