

# 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:	South Kyme
Internal Auditor:	Rachel Popplewell
Year Ending:	31 March 2023
Date of Report	04.05.2023

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 South Kyme Parish Council.**

I have examined council business including policies, agendas & minutes, accounting and financial statements and other documents relevant to this audit. Management & governance of the council is satisfactory.

Several areas were identified during the interim audit, most of these have been addressed.

The AGAR has been signed off for 2022/2023.

### **Council management and activity.**

- Most of the council policies have been reviewed and are now available on the website. Ensure Standing orders are loaded onto the website. Revised versions have been issued.
- General reserves are still a bit low – consideration must be given when approving purchases not included in the budget.

### **Summary**

The council's website, policies and corresponding documents are much improved and available on the website.

The Council should strive to maintain this standard, with thanks being passed onto the Clerk.

Yours sincerely

*R Popplewell*

Rachel Popplewell

Internal Auditor

Lincolnshire Association Local Councils

04.05.2023