

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 2022
Date of Report	03 May 2022

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 where action was recommended and are offered as suggestions for improvement. I have discussed these with the Clerk, see below.

These do not affect the completion of the AGAR for this year but will be referred to during the interim audit later in the year.

Internal Audit for 2020-2021 was not available so I was unable to refer to any areas raised.

Council management and activity.

- Most of the council policies are due to be reviewed May – September 2022, these are to be loaded onto the website along with review dates, ensuring that all statutory policies are in place. Including all GDPR policies & Publication Scheme.
- List of payments to be included in the minutes as per the Transparency Code for Smaller Councils (I have attached a copy for your information)
- General reserves are a bit low – consideration must be given to this when setting 2022/2023 precept
- Consider using LALC's website management service, to ensure minutes, agendas and all financial information is available (including historic information)

Yours sincerely

R Popplewell

Rachel Popplewell

Internal Auditor

Lincolnshire Association Local Councils

05.05.2022