



Internal Audit Report - INTERMEDIATE AND FINAL

This audit report is to read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return.

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.

Council:	Heydour-Aisby-Oasby Parish Council
Internal Auditor:	Cathryn Nicoll
Year Ending:	31 March 2025
Date of Report:	19 March 2025 27 April 2025

Lincolnshire Association of Local Councils Internal INTERMEDIATE Audit Report

To the Chairman of Heydour Parish Council

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

This report should be read in conjunction with the Internal Audit Checklist. Recommendations or suggestions are listed below.

Key Governance Review

Recommend: HR Committee or Group set up to conduct clerk/rfo appraisals and review terms and conditions of employment etc. This will mean that Terms of Reference are also compiled and displayed on the website.

Insurance certificates should be uploaded to the website

Budget

Recommend Earmarked funds should be reviewed at budget setting and be minuted that a review has taken place accepted or any changes to earmarked funds minuted.

Accounting

Recommend All councillors are provided with copies of the bank statements (either hard or soft copy) to ensure that an accurate bank reconciliation can be conducted.

Asset control

Recommend Log of inspections of assets be put in place with date of inspection and signed off should be put in place once new play equipment installed and should cover all assets available to the public. Could be needed in the case of litigation.

Land owned by PC should be registered with the Land Registry. Steps should be taken to ensure this has been done/is done.

General

Action ICO certificate to be uploaded to website.

Proper Process/Practice

Recommend Duty/Power is included in minutes for expenditure etc.

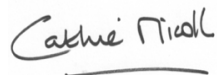
Transaction check

Action Check number 2 - it is good practice for any action taken under delegated powers by clerk/rfo and Chair (in Financial Regulations) to include a minute at the following meeting to ratify the action and expenditure.

I find Heydour Parish Council to be well run with an apparent good relationship between the councillors and clerk/rfo who is to be congratulated on her work to maintain council records.

It was good to meet with Rowena again and I thank her for her hospitality and coffee.

I understand that Rowena is completing the CiLCA qualification as clerk/rfo to Pointon and Sempringham Parish Council - suggestion that perhaps Heydour could contribute to the costs in this and the benefits that arise from this qualification could also be used for Heydour. This is merely an observation.



Cathryn Nicoll
Internal Auditor - Lincolnshire Association of Local Councils
Date: 19 March 2025

FINAL AUDIT REPORT

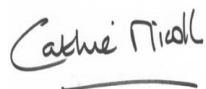
Thank you Rowena for your hospitality in order to complete the Internal Audit and the AGAR paperwork. This final report should be read in conjunction with the Checklist.

I am pleased to note that actions identified at the Intermediate Audit have either been completed or will be ratified at the May meeting of Council.

Also noted is the change of email address for the council to an appropriate .gov.uk.

AGAR paperwork signed.

Congratulations to the Clerk and Councillors for maintaining good practice.



Cathryn Nicoll - Internal Auditor - Lincolnshire Association of Local Councils
Date: 19 March 2025
27 April 2025