



## 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:	Silk Willoughby Parish Council
Internal Auditor:	Kirsty Sinclair
Year Ending:	March 2023
Date of Report	11/06/2023

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.**

# Lincolnshire Association of Local Councils

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### To the Chairman of Silk Willoughby 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.

1. Council form a HR/Staffing Committee
2. All policies recommended in the checklist be adopted and review dates added
3. Internal audit reports and annual return for 2019-20 be published online
4. Quarterly spend against budget to be reviewed and minuted
5. More online signatories be added to the bank account
6. Members' interested to be published online

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. Please note, due to turnover for 22-23 exceeding £200,000, the part 3 AGAR will be required for external audit.

*A detailed internal audit for 2021-2022 was not available so I was unable to refer to any areas raised.*

Yours sincerely

*K Sinclair*

Kirsty Sinclair

Internal Auditor

Lincolnshire Association Local Councils

Date: 11/06/2023