



## 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:	Barrowby Parish Council
Internal Auditor:	Stacey Knowles
Year Ending:	March 2025
Date of Report	28 <sup>th</sup> April 2025

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 Barrowby Parish Council

I have examined council business including policies, agendas & minutes, accounting and financial statements and other documents relevant to this audit. Together with the interim audit report dated 9<sup>th</sup> February 2025, this forms the completed internal audit for the year ending March 2025.

A few areas were identified in the audit conducted in February 2025 where actions were recommended and are offered as suggestions for improvement. Many of these recommendations have been implemented or will be implemented during the yearly cycle of council activity. This includes:

- Tailoring Standing Orders to the council – *Action completed*
- Ensuring that Financial Regulations are approved by the Full Council and that cross references made to other key council documents are correct – *Action completed*
- Adoption of the model publication scheme as required by the ICO – *Not yet completed but planned*
- Adoption of a suite of data protection policies including a records retention policy and a subject access request – *Not yet completed*
- Ensuring that the budget is approved by the full authority before considering and setting the precept – *to be implemented at the next budget setting cycle*
- Bank reconciliation review to be carried out by a member other than the chairman or signatory – *Completed and change of practice in place*
- Dual authorisation for the release of payments – *Action in progress*
- Ensuring that the authority reviews and formally adopts a risk register on an annual basis – *Completed in April 2025.*
- Ensuring in future years that the public rights inspection document is completed appropriately, ensuring that the date the notice is made is at least one day prior to the commencement of the inspection period – *Action noted for future years.*

The final audit meeting was held on 28<sup>th</sup> April 2025. A number of recommendations from the interim audit have been completed and are noted above. Other actions are planned or will be implemented at the during the annual cycle of council activity – e.g. Budget setting or public rights inspection document.

There were no further recommendations from the final internal audit meeting. An additional 3 transactional checks were carried out which showed a clear audit trail from the council's resolution to incur the expenditure through to payment of the invoice.

The Internal Audit section of the AGAR has been completed and signed appropriately. As noted above, Internal control objective N was not met as the authority did not give at least one days' notice prior to the commencement of the public rights inspection period for 2023/2024. This will affect the authority's response to assertion 4 in the Annual Governance Statement.

Thank you to Julie for meeting with me.

Yours sincerely

Stacey Knowles

Internal Auditor  
Lincolnshire Association Local Councils  
Date: 28<sup>th</sup> April 2025