



Internal Audit Report.

Council:	Helpringham
Internal Auditor:	Ann Fletcher
Year Ending:	31 st March 2025
Date of Report	16/05/2025

This internal audit has been conducted in accordance with JPAG The Practitioners' Guide - March 2024 - Section 4 'Internal Audit'. (It is recommended that a council completes an intermediate mid-year audit which allows any weaknesses in governance and internal controls to be corrected during the financial year and an end-of-financial-year audit.)

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 sampling tests undertaken by 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 further audit enquiries being raised and the external auditor issuing a qualified opinion.

Lincolnshire Association of Local Councils

Internal Audit Report.

To the Chairman of Helpingham Parish Council

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

I confirm that I am independent of the council, its officers and councillors and its activities and I identified no conflicts of interest to my work with this council to the best of my knowledge.

The results of this internal audit are recorded on the next page. If any part of the audit was found to 'unsatisfactory' I have provided recommendations to improve the weakness identified.

I would like to thank the clerk for her commitment to adopting items requiring attention and supplying any required information promptly.

Yours sincerely

Ann Fletcher

Internal Auditor

Lincolnshire Association Local Councils

Date:18.5.25

Area of work checked	Outcome
Implementation of previous auditor recommendations	Not applicable
Implementation of previous AGAR weaknesses/ recommendations	Not applicable
Key Governance Review	Satisfactory
Transparency	Satisfactory
Accounting	Satisfactory
Budget	Satisfactory
Income Control	Satisfactory
Bank Reconciliation	Satisfactory
Petty Cash	Not applicable
Asset Control	Satisfactory
Risk Management	Satisfactory
General Administration	Satisfactory
Proper Process/Practice	Satisfactory
Payroll/HR	Satisfactory
Transaction spot checks	Satisfactory
Year-end process	Satisfactory
Allotments	Not applicable
Cemetery/burials	Satisfactory
Charities	Not applicable
Community Buildings	Not applicable
Markets	Not applicable
Other:	Not applicable
Other:	Not applicable

Recommendations

1. Council might wish to consider internal audit carried out adhering to proper practices (refers to year ending 31.3.24) Ensure Internal Auditor provides recommendations to act on. Practitioners Guide 2024 page 24, 4.2 and 4.6 although the whole of section 4 applies.
2. Recommend following instructions received from the external auditor when pack received in March. Ensure all required documents are posted on the Council's website. Recommend using links sent to auditors website for more information and useful templates (e.g. explanation of variances). There is a new Practitioner's Guide 2024 link which helps to understand requirements for audit. There is a Practitioners Guide now out for 25-26.
3. Recommend setting up HR Policy and procedures and Training policy. Consider an HR committee to deal with all items related to employment. New employees should have a training plan in place and have a documented probationary review (and minuted). I understand this is to be discussed at the June meeting.