



## Internal Audit Report

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: Colsterworth and District Parish Council  
Internal Auditor: Cathryn Nicoll  
Year Ending: 2023/24  
Date of Report: 27 April 2024

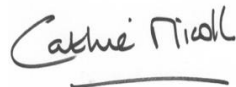
## **Lincolnshire Association of Local Councils Internal Audit Report**

To the Chairman of Colsterworth and District Parish Council

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

I found Colsterworth and District Parish Council to be well run and administered, the Clerk/RFO is undertaking excellent work and is dedicated to the community. Comments and recommendations are detailed below.

Thank you, for your hospitality and meeting with me to complete this audit.



Cathryn Nicoll  
Internal Auditor - Lincolnshire Association of Local Councils  
Date: 27 April 2024

### **Governance**

- Suggest Terms of Reference are put in place for any Working Groups.

### **Transparency**

- Suggest Internal Auditors Reports are published to website once agreed and approved by Council.

### **Income Control**

- Strongly recommend that a debit or credit card is provided to the Clerk/RFO for use when making purchases to negate the need for the Clerk to use personal cards/funds for purchasing. More and more businesses will not now raise invoices and need payment at the point of ordering.

### **Asset Control**

- The Clerk/RFO maintains an excellent Asset Register and is to be complimented.
- Recommend that the Clerk attends the Play Equipment Course provided through LALC to give credibility to the play equipment inspections.

### **General**

- Suggest Council investigate the Local Council Award Scheme.

### **Proper Process/Practice**

- Suggest that a list of payments to be approved at Council meetings is available through the Agenda (listed or as an attachment) to enable residents to be able to view payments to be approved at meetings.
- Recommend all councillors should have and use, a dedicated email address to ensure that should a forensic examination of Council become necessary (for whatever reason), personal information/emails etc are not available to an examiner.

### **Payroll and HR**

- Training record viewed however, suggest that a Training Policy is put in place.
- Annual appraisals for two community cleaners conducted by Clerk/RFO.
- Clerk/RFO is Line Managed by Finance and Administration Committee however suggest that Chair withdraws from any Line Management of Clerk/RFO. However, the apparent good working relationship should be maintained.