



Internal Audit Report.

Council:	Minting and Gautby Parish Council
Internal Auditor:	Lynda Phillips
Year Ending:	31 st March 2025
Date of Report	15/06/2025

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 Minting and Gautby Parish Council

I have examined council business documents including policies, agendas and 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 be 'unsatisfactory' I have provided recommendations to improve the weakness identified.

Yours sincerely

L.M. Phillips

Mrs. Lynda Phillips

Internal Auditor

Lincolnshire Association Local Councils

Date: 15/6/25

Area of work checked	Outcome
Implementation of previous auditor recommendations	Satisfactory
Implementation of previous AGAR weaknesses/ recommendations	Satisfactory
Key Governance Review	Unsatisfactory
Transparency	Unsatisfactory
Accounting	Satisfactory
Budget	Unsatisfactory
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	Not applicable
Transaction spot checks	Satisfactory
Year-end process	Satisfactory
Allotments	Not applicable
Cemetery/burials	Not applicable
Charities	Not applicable
Community Buildings	Not applicable
Markets	Not applicable
Other:	Choose an item.
Other:	Choose an item.

Recommendations

1. Governance and other key documentation/controls e.g., Standing Orders, Financial Regulations, Asset Register, Risk Management Documentation, Bank Signatories, Insurance, Policies such as those relating to Freedom of Information, GDPR, the Publication Scheme, Complaints and Co-option should be reviewed and approved annually, as a minimum. Standing Orders section 5. J. provides more details and suggests that this is done at the May meeting. However, these reviews can take place over the year and may just be confirmed at the May meeting.
2. To ensure that it is transparent the Council would benefit if, in addition to the html version of the agenda that is published on its website, it could also publish a pdf version of its agenda and copies of the papers which support the agenda e.g., copies of bank reconciliations, reports, budget documents, asset register, risk management schedule.

In relation to its Publication Scheme. While a publication scheme document is published on the Council's website it does not specify enough detail. I have attached the LALC template for your use or this can be found on the LALC website under document templates.

In relation to the Council's Website Accessibility Statement. The link on the Council's website to this leads to a blank page. The Council should consider adopting a statement (examples are available) and publishing it.

3. Details of the Council's budget should be published on its website. At present it is minuted which suffices, so long as all relevant details are included e.g., expected income.