



Internal Audit Report.

Council:	Saxilby with Ingleby Parish Council
Internal Auditor:	Stacey Knowles
Year Ending:	31 st March 2026
Date of Report	01/03/2026

This internal audit has been conducted in accordance with SAPPP Practitioners' Guide - March 2025 - 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 Saxilby with Ingleby 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.

Yours sincerely

Stacey Knowles

Internal Auditor

Lincolnshire Association Local Councils

Date: 01 March 2026

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

Recommendations

Recommendations of previous auditor

Consistent values not in place for the acquisition of formal tenders between financial regulations and standing orders Council to review and correct at forthcoming full council meeting.

This has been completed. Consistent values are now in place between the two governance documents.

Transparency

It is recommended that:

1. The documents relating to the Local Government Transparency Code 2015 are published on the council's website. The requirements are set out at <https://www.gov.uk/government/publications/local-government-transparency-code-2015/local-government-transparency-code-2015#part-1-introduction>. Specifically, the council should publish any contract or procurement where the value exceeds £5000.

Information and data compliance

It is recommended that:

2. Arrangements are put in place to review the council website accessibility statement. Ideally this will be completed annually. The last review date is June 2022 and the council will need to complete a review before the end of the financial year in order to comply with the new assertion 10.
3. All transparency information is published as stated at recommendation 1 above.

Nine transactional checks have been completed. All transactions had a clear audit trail from authorisation to spend through to payment of the invoice. Only one issue was recorded in that payments made during August 2025 did not appear as a background paper on the council's website. The clerk has noted this and will present these payments to be ratified at the next appropriate meeting.

The council operates a good system of internal control and governance. There is a clear separation of duties throughout these processes which meets best practice and minimises the council's risks in relation to fraud and mistakes.

Audit checks to be completed at the next meeting:

- Three further transactional checks
- Community building compliances
- Year end process

Thank you to Lydia and Zarina for meeting with me and completing the audit checks.

Recommendations regarding the Annual Governance Statement 2025-26

The requirements to state 'Yes' for each assertion is described in Chapter One Practitioners Guide 2025-26.

Annual Governance Statement Assertion	Internal Auditor comments
<p>Assertion 1 - Financial management and preparation of accounting statements <i>We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</i></p>	<p>To be completed at year end.</p>
<p>Assertion 2 - Internal control <i>We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</i></p>	
<p>Assertion 3 - Compliance with laws, regulations and proper practices <i>We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.</i></p>	
<p>Assertion 4 - Exercise of public rights <i>We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.</i></p>	
<p>Assertion 5 — Risk management <i>We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required</i></p>	
<p>Assertion 6 — Internal Audit <i>We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.</i></p>	
<p>Assertion 7 — Reports from Auditors <i>We took appropriate action on all matters raised in reports from internal and external audit</i></p>	
<p>Assertion 8 — Significant events <i>We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.</i></p>	
<p>Assertion 9 — Trust Funds (local councils only) <i>Trust funds (including charitable). The council is a sole managing trustee and has discharged its accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.</i></p>	
<p>Assertion 10 - Digital and data compliance <i>We considered and implemented the requirements to protect data and information.</i></p>	

-End of Internal Auditor's Report-