

Lincolnshire Association of Local Councils

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:	Claypole Parish Council
Internal Auditor:	Rachel Popplewell
Year Ending:	31 March 2026
Date of Report	20.05.2026

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.

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To the Chairman of Claypole Parish Council.

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

There may also be other actions that have been offered as suggestions for improvement or considered to be best practice.

Council management and activity.

- Standing Orders & Financial Regulations are in place along with all other statutory policies.
- All policies are available on the website, with reviews undertaken.
- Minutes & Agendas are available on the website.
- I was unable to check anything relating the cemetery & burials, as the information is kept by a Parish Councillor with the Clerk not involved.
Recommendation that the Clerk is copied into all correspondence as a minimum, the paperwork is kept with all other parish council paperwork.
Are copies of the paperwork insured at the Councillors private residence?
As a corporate body the whole council are responsible for the safe keeping of all records. **This is an outstanding action from last year's audit.**
- VAT claim to be submitted for this year.
- Clerks probationary period to be signed off and annual appraisal to be conducted.
- Assertion 10, council has not tested its website accessibility or completed a data audit.

Summary

Internal Control Objectives

F – No petty cash (not covered) **

K – Council wasn't exempt (not covered) **

O – Answered No - The Council has not complied with all proper practices relating to digital & data compliance. **

P – No Trust funds. **

A new Clerk was appointed in July 2025 and has, over recent months, become well acquainted with the council's operations.

AGAR Form 3 has been signed.

Yours sincerely

R Popplewell

Rachel Popplewell

Internal Auditor

Lincolnshire Association Local Councils

20.05.2026.