



Internal Audit Report.

Council:	Corringham Parish Council
Internal Auditor:	Barry Rooks
Year Ending:	31 st March 2025
Date of Report	Click or tap to enter a date. 19th May 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-today 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

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To the Chairman of Corringham 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 and include recommendations.

Yours sincerely

Barry Rooks

Internal Auditor

Lincolnshire Association Local Councils

Date: 19.5.25

Area of work checked	Outcome
Implementation of previous auditor recommendations	Implemented or in progress
Implementation of previous AGAR weaknesses/ recommendations	N/A
Key Governance Review	Policies reviewed and updates completed. See recommendations below.
Transparency	Tested and checked
Accounting	Tested and checked
Budget	Tested and checked
Income Control	Tested and checked
Bank Reconciliation	Tested and checked
Petty Cash	N/A
Asset Control	Tested and checked
Risk Management	Tested and checked
General Administration	Tested and checked
Proper Process/Practice	Tested and checked
Payroll/HR	N/A
Transaction spot checks	Tested and checked
Year-end process	Tested and checked
Allotments	See recommendations below
Cemetery/burials	Tested and checked
Charities	N/A - see comments
Community Buildings	N/A
Markets	N/A
Other:	N/A
Other:	N/A

Key Recommendations

1. Review Publication scheme on website to ensure items are available via the method stated.
2. Review website accessibility statement - last reviewed Dec 2021
3. Date of publication to be added to agendas to enable 3 day check.
4. Add 'accepted by council' to minutes regarding apologies.
5. Improve readability of minutes on website - spacing/highlighting.
6. Add minute/meeting reference column to expenditure and income sheet, to enable tracking of payments to minutes.
7. Allotments: council to prepare new agreements, review rates and keep record of renters.

Recommendations regarding the Annual Governance Statement 2024-25

Annual Governance Statement Assertion	Internal Auditor comments
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	See relevant recommendations above
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness	See relevant recommendations above
3. 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 authority to conduct its business or manage its finances	See relevant recommendations above
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	See relevant recommendations above
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	See relevant recommendations above
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	See relevant recommendations above
7. We took appropriate action on all matters raised in reports from internal and external audit.	See relevant recommendations above
8. 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 authority and, where appropriate, have included them in the accounting statements	See relevant recommendations above
9. Trust Funds	N/A