



Internal Audit Report.

Council:	Theddlethorpe Parish Council
Internal Auditor:	Kathleen Roberts
Year Ending:	31 st March 2026
Date of Report	11/05/2026

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 Theddlethorpe 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 be 'unsatisfactory' I have provided recommendations to improve the weakness identified.

Please note that the recommendations are to provide assistance and are given to help going forward.

Yours sincerely

Kathleen Roberts

Internal Auditor

Lincolnshire Association Local Councils



Date: 11/05/2026

Area of work checked	Outcome
Implementation of previous auditor recommendations	Not applicable
Implementation of previous AGAR weaknesses/ recommendations	Not applicable
Key Governance Review	Evidence Produced
Transparency	Evidence Produced
Accounting	Evidence Produced
Budget	Evidence Produced
Income Control	Not audited
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	Evidence Produced
Transaction spot checks	Evidence Produced
Year-end process	Evidence Produced
Allotments	Not applicable
Cemetery/burials	Not applicable
Charities	Not applicable
Community Buildings	Not applicable
Markets	Not applicable
Other:	Not audited
Other:	Not audited

Recommendations

1. Website could be more user friendly old versions of policies / standing orders, Financial Regs. etc could be removed to avoid confusion. Keeping the previous version only for comparison.
2. Section 137 must be on accounts and any use recorded or not if none spent. Please see NALC guidelines for sec.137 REQUIRED
3. Due to the number of payments made via the clerk – it is recommended that a debit card be made available for the purchases where pre payment has been approved.
4. Recommendation that cllrs are reminded to declare interests in line with the code of conduct sec.21 of Localism act 2011 at least annually this should be recorded in the minutes. (at least 1 Cllr is being paid for contractual work, the declaration applies to contracts and payments and needs to be declared on their DPI) REQUIREMENT ASAP

Council clerk has been very accommodating and answered all questions in a timely manner with full and positive feedback.

K. Roberts

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>	Yes
<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>	Yes
<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>	Yes
<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>	Yes
<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>	Yes
<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>	Yes
<p>Assertion 7 - Reports from Auditors <i>We took appropriate action on all matters raised in reports from internal and external audit</i></p>	Yes (None raised)
<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>	Yes
<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>	N/A
<p>Assertion 10 - Digital and data compliance <i>We considered and implemented the requirements to protect data and information.</i></p>	Yes

-End of Internal Auditor's Report-

K. Roberts