



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:	Ruskington
Internal Auditor:	Tony Shaw
Year Ending:	31 st March 2023
Date of Report	13 th June 2023

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.

Lincolnshire Association of Local Councils
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To the Chair of Ruskington Parish Council

I have examined council business including policies, agendas & minutes, accounting and financial statements and other documents relevant to this audit. Management & governance of the council is excellent.

A small number of areas were identified where action was recommended and these are offered as suggestions for improvement. I have discussed these with the Clerk and they can be found on the main audit report that accompanies this letter.

These do not affect the completion of the AGAR for this year but may be referred to during any future audit, which will examine whether recommendations have been acted upon.

I have signed the Internal Auditor page of the AGAR, thus permitting its completion by the Parish Council.

I would like to thank the Clerk and RFO for their assistance in completing the audit.

Yours sincerely,

Tony Shaw

Internal Auditor

Lincolnshire Association Local Councils

Date: 13th June 2023