



INTERNAL AUDIT REPORT

Council:	Chapel St Leonards Parish Council (CSLPC) 2025/26
Internal Auditor:	Danielle Onyskiw
Year Ending:	31 st March 2026
Date of Report	12/05/2026

This internal audit has been conducted in accordance with SAPP 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

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To the Chairman of Chapel St Leonards 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 audit was carried out using data published on the Councils website, the preparing for your audit checklist completed by the Town Clerk and an on-site visit.

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. This report accompanies the Internal Audit Checklist which describes the checks carried out along with relevant auditor notes.

I thank the Clerk & RFO for supplying supporting documentation and evidence as required / requested during the internal audit process.

Yours sincerely

Danielle Onyskiw

Internal Auditor

Lincolnshire Association Local Councils

Date: 12th May 2026

Area of work checked	Outcome
Implementation of previous auditor recommendations	Weaknesses identified
Implementation of previous AGAR weaknesses/ recommendations	Not applicable
Key Governance Review	Weaknesses identified
Transparency	Weaknesses identified
Accounting	Weaknesses identified
Budget	Weaknesses identified
Income Control	Evidence Produced
Bank Reconciliation	Evidence Produced
Petty Cash	Not applicable
Asset Control	Evidence Produced
Risk Management	Weaknesses identified
General Administration	Evidence Produced
Proper Process/Practice	Evidence Produced
Payroll/HR	Weaknesses identified
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	Weaknesses identified
Markets	Not applicable
Other:	Not applicable
Other:	Not applicable

RECOMMENDATIONS

1. IMPLEMENTATION OF PREVIOUS AUDITOR RECOMMENDATIONS

Following last year's internal audit, a review of the key policy documentation was undertaken in April 2025.

It is evident on the website that there has been a significant improvement on publishing agenda's, notes and minutes and that the standard of notes and minutes has improved, showing clear information and resolutions. It is also noted that Committee agendas and notes are now being published.

The minutes from the meeting of the Parish Council on 10th March 2025 it is evidenced that all Councillors were given a copy of the Internal Audit Report and it was resolved and accepted. There is no further evidence that the Internal Report was considered properly by the Parish Council. It is also evidenced within the minutes that the year-end internal and external reports would be published on the website by September 2025, which has not been done to date.

2. IMPLEMENTATION OF PREVIOUS AGAR WEAKNESSES/ RECOMMENDATIONS

I have not seen the previous AGAR so cannot make comment.

3. KEY GOVERNANCE REVIEW

A review of key governance documents, including Standing Orders, Financial Regulations, Code of Conduct, Terms of Reference and Complaints Procedures was undertaken through the year, minuted and have all been published online.

External Audit report - The External Audit report for year end 2024/25 has not been published on the council website.

4. TRANSPARENCY

End of year accounts and Annual governance Statement - There is no evidence on the Council's website that the end of year accounts and the Annual Governance statement were published by 1st July 2025. The past 5 years annual returns are also unavailable online, the last annual return, fully published on the website is 2020/21.

It is noted that since last year's Internal Audit the asset register has been reviewed and updated.

Councils over £200K turnover – Parish councils with an annual turnover (gross income or expenditure) exceeding £200,000 must comply with the Local Government Transparency Code 2015. The government advises parish and town councils with an annual turnover above £200,000 to publish the following information online: Expenditures exceeding £500, procurement information, local authority land, grants, organisation chart and senior salaries.

5. ACCOUNTING

Robust measures are in place to ensure accurate financial records, cashbooks and bank reconciliations.

S.137 payments - It is noted that s.137 payments are recorded separately within accounts, however the chairman's allowance is listed incorrectly under s.137. Such payments should be recorded in the normal account under s.15(5) LGA 1972.

6. BUDGET

Clearer information regarding annual income and expenditure amounts in support of the precept and the approved precept amount is required in the minutes. Though the minutes show a precept rise of 7.7% in minute FC/07/01-25 there are no amounts evidenced.

7. RISK MANAGEMENT

Risk Register / Management scheme - There is no risk register or management scheme evidenced online. As per the checklist the Proper Officer will follow this up.

Insurance Cover - All the relevant insurance cover is in place as evidenced on file, but the published online documents need updating showing the up to date documents.

Health and safety Asset inspection – The Proper Officer confirmed that inspections take place, however there is no recorded evidence.

Health & Safety Policy – As per s.3 of the Health & Safety at Work Act 1974, a Health & Safety Policy should be in place for where there are 5+ persons working.

8. PAYROLL/HR

Training Policy – No training policy or training record of staff / elected member in place.

Display Screen Equipment – No evidence of DSE tests undertaken, Proper Officer to follow up.

9. INFORMATION AND DATA COMPLIANCE

Website accessibility Statement – Review necessary, last reviewed July 2020

IT policy – Review necessary, no evidence of an IT policy in place

10. COMMUNITY BUILDINGS

Buildings and premises – No evidence of COSHH certification, Water checks, Hard wire certificates or fire alarm tests. Proper officer to follow up.

-End of Internal Auditor's Report-