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28 May 2024

The Chair  
Leasingham & Roxholm Parish Council  
c/o The Clerk  
32 Meadowbrook  
Ruskington  
Sleaford  
Lincs NG34 9FJ

**INTERNAL AUDIT 2023-2024**

I have now completed the Internal Audit for the Parish Council. Unfortunately, I have found a number of anomalies which need to be addressed.

**a. *Appropriate accounting records have been properly kept throughout the financial year.***

Unfortunately, this is not the case and the balance sheet at the end of March 2023 did not balance.

**b. *The authority complies with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.***

Once again I have to say no. There are no Financial Regulations or Standing Orders on the website. However, they were on the agenda for 11 March to be adopted.

There were very few invoices to support the payments. This may be due to the change of Clerk; however, all payments should have an invoice. Since December, all invoices support payments.

Because of the lack of invoices, I cannot prove whether VAT was appropriately accounted for.

**c. *This authority assessed the significant risks to achieving its objections and reviewed the adequacy of arrangements to manage these.***

Again, I do not believe this was adhered to, but am confident this is now in place since December.

- d. ***The Precept resulted from an adequate budgetary process; progress against the budget was regularly monitored, and reserves were appropriate.***

The Parish Council has two bank accounts, a current and a deposit. The Precept and Litter picking grants are paid into the deposit and transferred to the current account. Therefore, there is no way of telling if they have any reserves at all.

- e. ***Expected income was fully received, based on correct prices, properly recorded, and promptly banked.***

Any income received is recorded and mostly received direct to the bank.

I see there is income from the Solar Farm, this should be recorded as a separate income as the money from this is used as a Benefits Fund for the community.

- f. ***Petty Cash*** – not covered.

- g. ***Salaries to employees and allowances to members were paid in accordance with this authority's approvals and PAYE and NI requirements were properly.***

This was outsourced, and as far as I can see everything was properly applied.

- h. ***Asset and investment registers were complete and accurate and properly maintained.***

The new Clerk has produced a proper asset register with everything listed.

- i. ***Periodic bank account reconciliations were properly carried out during the year.***

The new Clerk has produced bank reconciliations for every month of the year.


- j. ***Accounting statements prepared during the year were prepared to the correct accounting basis – receipts and payments, agreed to the cashbook, supported by an adequate audit trail.***

These are now being prepared as they should be. However, because of the lack of invoices an adequate audit trail was not complied with.

**K. L. M. N** – No issues.

In conclusion, there have been significant changes since Mr Findlay took over in December. The Financial Regulations, Standing Orders and other policies will be added to the website in the coming months.

I am confident that going forward all objectives will be met.

  
Denise Gascoyne – Internal Auditor