



Internal Audit Report.

Council:	Willingham by Stow Parish Council
Internal Auditor:	Elaine Atkin
Year Ending:	31 st March 2026
Date of Report	29/04/2026

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 Willingham by Stow Parish Council

I have examined council business documents including policies, agendas & minutes, accounting and financial statements and other documents relevant to this internal audit.

Together with my intermediate internal audit report dated 28th November 2025, this forms the completed internal audit for the year ending March 2026.

A number of minor recommendations were made at the intermediate audit, and I am pleased that the majority of these have been actioned.

Two further transaction checks have also been completed, and I am satisfied that the Council continues with good governance practices with a robust audit trail for all transactions.

The Internal Audit section of the AGAR has been completed and signed appropriately. 'Yes' responses have been provided for all internal control objectives except for internal control objectives F & P which were not applicable to the council.

Thank you to Lisa for her continued assistance in enabling my year end checks.

Yours sincerely

Elaine Atkin

Internal Auditor

Lincolnshire Association Local Councils

Date: 29th April 2026