

Annual Internal Audit Report 2024/25

Name of smaller authority: **Spilsby Town Council**

County Area: **Lincolnshire**

Explanation(s) of 'No' and 'Not covered' responses on the Annual Internal Audit Report

- **Internal control objective F:** Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

Internal auditor response: Not covered

Reason: No petty cash account held or used during 2024/2025.

- **Internal control objective M:** In the year covered by the AGAR, the authority correctly provided for a period of the exercise of public rights as required by the Accounts and Audit Regulations (*during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set*).

Internal auditor response: No

Reason: During the 2024-25 period the authority did not correctly provide a period for the exercise of public rights as required by the Accounts and Audit Regulations as the date of announcement and the date of commencement were the same.

*Extracts from 'Notice of Public Rights and Publication of un-audited Annual Governance & Accountability Return:

(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below

(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below

(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.

- **Internal control objective N:** in the authority has complied with the publication requirements for 2023/24 AGAR

Internal auditor response: No

Reason: As * above

Steve Fletcher 24th April 2025