

Tuesday, 19 May 2026

Councillor Barnes - Chairman
Fleet Parish Council
C/o Neil Watson - Clerk/RFO
78 Highstock Lane
Gedney Hill
Spalding
PE12 0QQ



Dear Councillor Barnes,

REF: END OF YEAR INTERNAL AUDIT REPORT 2025/26

A changeover of Clerk/RFO can present challenges for both the council and officers involved. Some information required for the audit process was received incrementally and over an extended timeframe, making the audit more time consuming than usual. It is hoped that future internal audit processes will run more smoothly going forward.

Based on the information supplied by your Clerk/RFO, I completed a series of audit checks, including paper trail testing, and a review of minutes, governance arrangements, and financial controls.

From these checks, I queried item 4 of the Accounting Statements and would advise the council to review the Scribe cost centre entries. I am however satisfied that appropriate supporting documentation has been maintained throughout the financial year.

From the bank statements provided, I confirm that the balances carried forward into the new financial year are consistent with those reported by the Clerk/RFO and as stated in Section 2 – Accounting Statements 2025/26 of the AGAR. I have completed the Annual Internal Audit Report 2025/26.

Below are my recommendations that have arisen from the audit.

1. As above, item 4 of the Accounting statement, I would advise the council to check the scribe cost centre entries.
2. As advised within the council's interim audit, National Association of Local Councils has issued updated Model Financial Regulations. The council should ensure governance documents are reviewed regularly and updated where required.
3. Councils with an income or expenditure exceeding £25,000 must publish on their website, at least quarterly, all individual items of expenditure over £500, including the date, purpose of expenditure, amount, VAT and payee.
4. Information contained within the "About the Council" page of the website appears to require updating.

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For information:

- Councillors are advised to read, understand, and formally approve Sections 1 and 2 of the AGAR prior to signing.
- Page 1 of AGAR Form 3 sets out the required order for approval of the relevant sections at a full council meeting.
- Councillors should also review the Annual Internal Audit Report and the dates for the Exercise of Public Rights.
- Publication requirements are also detailed on page 1 and should be noted.

Yours sincerely

Victoria

Mrs Victoria Clark
Internal Auditor

Internal audits, charity independent examinations, and secretarial services, delivered remotely.