

Wednesday, 29 April 2026

Councillor Williams - Chairman  
Scopwick with Kirkby Green Parish Council  
Clerk's Office, Franklin Hall  
Halton Road  
Spilsby  
PE23 5LA



Dear Councillor Williams

**REF: END OF YEAR INTERNAL AUDIT REPORT 2025/26**

Your Clerk provided all requested documentation and responded to all queries raised.

Based on the information supplied, I completed a series of audit checks, including paper trail testing, together with a review of minutes, governance arrangements, and financial controls.

From these checks, I am satisfied that the accounting records are accurate, and that appropriate supporting documentation has been maintained throughout the year.

I have completed the Annual Internal Audit Report 2025/26 and have the following comments which were previously highlighted at the interim internal audit and as 1 and 2 have not been put into place, I am unable to agree with objective O on the AGAR Annual Internal Audit Report.

**1. IT Policy**

- All smaller authorities are required to have an IT Policy. This should set out how all members, the Clerk, and any staff must conduct council business securely and lawfully when using IT equipment and software, including both council-owned and personal devices
- I advise the council to consider their answer to assertion 10 of the AGAR Annual Governance Statement.

**2. Council and Councillor Email Addresses**

- For the 2025–26 AGAR, Assertion 10 (Digital and Data Compliance) requires all authorities to have a generic email account hosted on an authority-owned domain in order to give a positive response to be given. It is also best practice for Councillors to have an email address specifically for council business.
- I advise the council to consider their answer to assertion 10 of the AGAR Annual Governance Statement.

Mrs Victoria Clark, Clark's Clerical Service, 2 Frith Bank, Boston, PE22 7BA  
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### 3. Agenda items and Minutes:

- The council receives payment lists and update reports, but these are not currently published.
- Agenda items should include sufficient detail to inform both councillors and the public, enabling transparency and informed decision-making.
- Minutes must record details all resolutions, including decisions relating to financial matters.

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 and as stated in Section 2 (Accounting Statements 2025/26) of the AGAR.

#### **For information:**

Councillors should ensure they 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 of 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 complied with.

Yours sincerely

*Victoria*

Mrs Victoria Clark  
Internal Auditor

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