Tuesday, 28 April 2026

Councillor Anderson - Chairman
Holland Fen with Brothertoft Parish Council
Lana Maclennan-James - Clerk/RFO
Jeadon Farmhouse
Langrick Road
Brothertoft
PE20 3SG



Dear Councillor Anderson,

REF: FULL YEAR INTERNAL AUDIT REPORT 2025/26

Thank you for engaging me as the Council's Internal Auditor. The Clerk/RFO has provided all requested documentation and responded promptly to all queries raised.

The Clerk, Lana, has taken on the role at a challenging point in the financial year and has identified errors in the historic information, which have now been restated. This has made aspects of the year-end process, including completion of the AGAR, more complex.

Based on the information available, I confirm that the restated balances brought forward and those carried forward at the year-end are consistent with the Clerk's records and with those stated in Section 2 – Accounting Statements 2025/26 of the AGAR.

I would advise the Council to exercise additional diligence when reviewing figures throughout the year and at year end.

I completed a series of audit checks, including paper trail testing, and a review of minutes, governance arrangements, and financial controls, and note that the Clerk has brought the Council in line with smaller authority governance, transparency, and publication requirements.

From these checks, I have the following recommendations:

1. It is **best practice** for councillors to use a dedicated, council-owned domain (e.g., cllr.name@council.gov.uk) rather than personal or free email services.
   This ensures GDPR compliance, facilitates Freedom of Information (FOI) requests, maintains confidentiality, enhances security, and separates professional roles from personal life. It would also align with the Council's IT policy.

2. I recommend that the Council consider undertaking two internal audits per financial year.
   While one annual audit is mandatory, conducting both an interim and a year-end audit is considered best practice.
   An interim audit can help distribute workload, reduce pressure on the Clerk/RFO at year-end, and identify potential issues early, allowing for correction within the same financial year.
   This approach also provides additional assurance to the public that the Council is operating effectively.

For information:

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

If you have any questions, please do not hesitate to contact me.

Yours sincerely

V. Clark

Mrs Victoria Clark

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

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