

Friday, 13 February 2026

Councillor A Watson, Chairman to
West Keal and Keal Cotes Parish Council
c/o Deborah Money, Clerk to the Council
Sunset View
Cowbroads Lane
Ole Leake
PE22 9QU



Dear Councillor Watson,

REF: INTERIM INTERNAL AUDIT REPORT 2025/2026

Thank you for inviting me to conduct your Interim Internal Audit. The Clerk promptly provided all requested documentation. Using this information, together with material available on the Council's website, I was able to complete several paper trail and governance checks.

As part of the audit, I reviewed the Council's website and governance documentation for statutory compliance and best practice. The Clerk maintains the Council's accounting system well, with information clearly recorded, appropriately referenced, and fully traceable.

A small number of minor omissions and document placement matters were identified during the review. These were raised with the Clerk and have since been rectified.

It is evident that the Clerk has made significant progress in updating the Council's website and documentation within a short period of her starting with the Council. The Council can therefore be reassured that compliance and transparency are being actively maintained.

The Council operates three bank accounts. At the time of the audit, the Clerk had not yet been granted access to one of these accounts and is currently seeking the necessary information to ensure that full administrative control is transferred appropriately. For this reason, I am unable to confirm the Council's opening balance as at 1 April 2025. This will be verified during the End of Year audit, together with the closing balance.

I have no concerns arising from the information reviewed.

ITEMS NOTED

1. Declaration of Interests

- The District Council website is missing the register of interests for one councillor.
- Two published registers of interests do not include details of land owned or rented.

A guidance note on this subject is attached.

2. Standing Orders and Financial Regulations

- NALC has issued updated model versions of these documents, which have been forwarded to the Clerk for council approval and a future meeting.

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3. **Publication Scheme and Complaints Policy**

- I note that both policies are scheduled for inclusion on the March agenda for council approval.

Please contact me if you require any further clarification.

Yours sincerely

V Clark

Mrs Victoria Clark
Internal Auditor

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and secretarial services, delivered remotely*