

Tuesday, 14 April 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: END OF YEAR INTERNAL AUDIT REPORT 2025/2026

Thank you for inviting me to conduct the council's end of year Internal Audit. Your Clerk provided all requested documentation promptly and responded to all queries raised.

Based on the information supplied, 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 am satisfied that the accounting records are accurate and that appropriate supporting documentation has been maintained throughout the financial year.

No issues or concerns have arisen from the audit. I have therefore completed the Annual Internal Audit Report 2025/26.

From the bank statements reviewed, I confirm that the balances carried forward into the new financial year are consistent with those reported by the Clerk and those stated in Section 2 – Accounting Statements 2025/26 of the AGAR.

I further note that lines 3, 7 and 9 of the 2024/25 Accounting Statements have been restated to include interest from the NS&I account that had not been recorded prior to the current Clerk's appointment.

Councillors are advised to review and formally approve Sections 1 and 2 of the AGAR prior to signing.

Page 1 of the 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 carefully noted.

Yours sincerely

V Clark

Mrs Victoria Clark
Internal Auditor

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

Mrs Victoria Clark, Clark's Clerical Service, 2 Frith Bank, Boston, PE22 7BA
Mobile: 07770 927 309 Email: clarksclericalservice@gmail.com
Facebook: @ClarksClericalService