Tuesday, 14 April 2026

Councillor Schofield
Chairman of Dogdyke Parish Council
C/o Kathy Roberts, Clerk/RFO to the council
Ebony
Armtree Road
Langrick
PE22 7AQ

Dear Councillor Schofield,

REF: END OF YEAR INTERNAL AUDIT REPORT 2025/26

Thank you for appointing me to conduct the full-year internal audit. Your Clerk/RFO provided all requested documentation and responded promptly to all queries raised. We have also discussed matters that have now been amended.

From the bank statements provided, I confirm that the balances carried forward at both the beginning and end of the financial year are consistent with those reported by the Clerk and as stated in Section 2 – Accounting Statements 2025/26 of the AGAR.

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 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, ensures security, and separates professional roles from personal life, it would also align with the Council's IT policy.

2. As **best practice**, all council officers should have an annual review. This should be minuted, including the date of the review and who was involved (the officer and councillors).
i. This is best practice and highly recommended by NALC.
ii. The Council's Standing Orders state that an annual review is required.

3. The Annual Meeting of the Parish Council **must** begin with the election of the Chairman and Vice-Chairman (if applicable).
The meeting should then be formally resolved to close for the public forum and subsequently resolved to reopen for the continuation of business.

4. I note that council meetings are held in the village public house due to there being no alternative public venue.
I recommend that the agenda and minutes record that the meeting is held in a separate room from the bar area, for example:
"Held in a side room at The Royal Oak, Tattershall Bridge."

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5. 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 are advised to 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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