

Tuesday, 13 January 2026

Councillor L Reeson – Chairman to the Council  
Stickford Parish Council  
Sarber  
Cole Lane  
Stickford  
PE22 8EU



Dear Councillor Reeson,

**REF: MID-YEAR INTERNAL AUDIT REPORT 2025/26**

Your Clerk, Nicky, promptly provided all requested documentation. Using this information, together with the information available on the Council's website, I was able to complete several paper trails and governance checks.

I am pleased to report that there are no concerns arising from the information reviewed. A small number of observations and recommendations are outlined below for the Council's consideration.

**1. Council and Councillor email accounts:**

- I note that the council has discussed a .go.uk email address for the Council and later Councillors and that this was discussed at the December meeting.
- I have attached guidance explaining why the use of .gov.uk email addresses is considered best practice.

**2. Expenditure over £100**

- Expenditure is recorded within the Council's minutes; however, to fully meet the requirements of the Transparency Code 2015, it would be helpful for items of expenditure over £100 to be published as a list maybe in spreadsheet format.
- This should include the date, purpose, amount, VAT, and payee for each item.
- The information should be published at least annually.

**3. Staff appraisals**

- Staff appraisals should be recorded in the minutes. As these are confidential matters, discussion should take place in a closed meeting where appropriate.
- A brief record of the discussion (excluding salary figures) should be included in the minutes. For example: *The Clerk and Council confirmed that arrangements are working well. The Clerk was awarded the next salary scale, effective from April.*
- I note that the Council's grievance policy refers to a committee. As the Council does not currently have such a committee, the policy may need to be amended, or alternatively a Staffing Committee could be established.

Please do not hesitate to contact me if you would like to discuss any of the above in more detail.

Yours sincerely

*Victoria*

Mrs Victoria Clark  
Internal Auditor

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

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