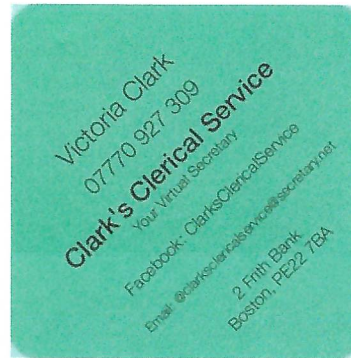


Tuesday, 13 January 2026

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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Generic email account:

- Assertion 10 will not appear on the AGAR until 2025/26.
- Assertion 10 - Digital and data compliance.
- To warrant a positive response on the AGAR, the authority needs to have taken the following actions:
- Email management - every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com.