

Wednesday, 29 April 2026

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



Dear Councillor Reeson,

REF: END OF YEAR INTERNAL AUDIT REPORT 2025/26

Your Clerk provided all requested documentation promptly and responded fully to all queries raised. Based on the information provided, I carried out audit checks, including paper trail testing and a review of minutes, governance arrangements, and financial controls.

Following this review, I am satisfied that the accounting records are properly kept, and that appropriate supporting documentation has been maintained throughout the financial year.

During the audit, I have noted that the Council has been advised by its payroll provider that Employer National Insurance contributions are not payable. Based on current guidance from GOV.UK, SLCC, and LALC, this advice appears to be incorrect. The Clerk has acted appropriately and has now been provided with relevant guidance to support this.

Given the potential implications, it is recommended that the Council urgently seeks direct confirmation from HMRC to ensure compliance and to clarify any payments due.

In light of this, the Council may also wish to review the advice being provided by its payroll provider to ensure it is accurate and reliable going forward.

I confirm from the bank Statements provided that they are consistent with those reported by the Clerk and stated in Section 2 – Accounting Statements 2025/26 of the AGAR and have completed the Annual Internal Audit Report 2025/26.

For information:

Councillors should read, understand, and formally approve Sections 1 and 2 of the AGAR prior to signing. They should also review the Annual Internal Audit Report and the dates for the Exercise of Public Rights.

Page 1 of AGAR Form sets out the required order for approval of the relevant sections at a full council meeting where publication requirements are also detailed and should be noted.

Please do not hesitate to contact me if you have any questions.

Yours sincerely

Victoria

Mrs Victoria Clark
Internal Auditor

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

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