

Tuesday, 05 May 2026

Councillor Ashleigh-Morris - Chairman
Langrville Parish Council
Lana MacLennan-James - Clerk/RFO
Langrick Village Hall
Main Road
Langrick
PE22 7AN



Dear Councillor Ashleigh-Morris,

REF: FULL YEAR INTERNAL AUDIT REPORT 2025/26

Thank you for engaging me as the Council's Internal Auditor. The Clerk/RFO has provided all requested documentation and responded promptly to all queries raised.

The Clerk, Lana, has taken on the role at a challenging stage in the financial year and has already identified areas where the Council's governance arrangements required strengthening. This has inevitably added complexity to elements of the year-end process.

I completed a series of audit checks, including paper trail testing, and reviewed minutes, governance arrangements, and financial controls. I note that the Clerk has brought the Council in line with smaller authority governance, transparency, and publication requirements.

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

Following these checks, I make 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, enhances security, and clearly separates professional roles from personal life.
2. I recommend that the Council consider undertaking two internal audits per financial year. While one annual audit is mandatory, both an interim and a year-end audit are 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.

Mrs Victoria Clark, Clark's Clerical Service, 2 Frith Bank, Boston, PE22 7BA
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For information:

- Councillors should be aware of the AGAR requirements and should 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.