

Monday, 27 April 2026

Councillor G Hotchkin – Chairman
Helpringham Parish Council
Eau End Farm
Cole Helpringham Fen
Sleaford
NG34 0BS



Dear Councillor Hotchkin,

REF: END OF YEAR INTERNAL AUDIT REPORT 2025/26

Your Clerk provided all requested documentation in a timely manner and responded promptly to all queries raised.

Based on the information supplied, 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 am satisfied that the accounting records are accurate, and that appropriate supporting documentation has been maintained throughout the financial year.

Please see my recommendations:

- 1. Expenditure over £100** (Councils with a gross income or expenditure less than £25,000)
 - I note that expenditure is clearly recorded within the Council's minutes; however, for best practice and requirements of Transparency Code 2015, it would be more transparent 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.
- 2. Expenditure over £500** (Councils with a gross income or expenditure of over £25,000)
 - As above however this must be published at least quarterly.

From 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 and I have completed the Annual Internal Audit Report 2025/26.

Councillors are advised to read, understand, and formally approve Sections 1 and 2 of the AGAR prior to signing.

Page 1 of AGAR Form 3 sets out the required order for approval of the relevant sections at a full council meeting. Councillors should also review the Annual Internal Audit Report and the dates for the Exercise of Public Rights.

Publication requirements are also detailed on page 1 and should be noted.

Yours sincerely

Victoria

Mrs Victoria Clark
Internal Auditor

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

Mrs Victoria Clark, Clark's Clerical Service, 2 Frith Bank, Boston, PE22 7BA
Mobile: 07770 927 309 Email: clarksclericalservice@gmail.com
Facebook: @ClarksClericalService