

Wednesday, 19 November 2025

Councillor Mills Chairman to  
Wigtoft Parish Council  
C/o Mrs A Fletcher  
6 Bennetts Mill Close  
Woodhall Spa  
LN10 6NA



Dear Councillor Mills,

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

Your Clerk provided all requested documentation and responded to all queries. Using this information, together with material available on the Council's website and the councils accounting system, I was able to complete several paper-trail checks and governance reviews. My observations and recommendations are set out below.

As at 1 April 2025, I confirm the cash-in-hand balance, as per the bank statements provided:

- **Community A/C:** £8,923.29

#### **1. Members Interest**

At least one member of the council has not declared an interest related to Land (home address). All relevant interests must be registered to ensure transparency.

#### **2. Councillor Email Addresses**

I note that the council now uses a .gov.uk email. It is best practice for councillors to have a dedicated official email address rather than using personal accounts. This supports GDPR compliance, ensures clear records of official communications, and reduces risks associated with Freedom of Information or data-protection requests, particularly when a councillor leaves office.

#### **3. Staff Appraisal Process**

I understand a group of councillors undertakes the annual staff appraisal. For transparency this should operate as a formal committee with an approved Terms of Reference. Councillor responsibilities should be published on the council's website.

#### **4. IT Policy**

The council has adopted an IT policy. Please note that NALC issued an updated version on 12 November 2025, and the Council may wish to review or update its policy accordingly.

#### **5. VAT on Purchases**

VAT can only be reclaimed on items invoiced directly to the council. Several Amazon invoices are in your clerk's name, yet VAT has been split out on the accounts system. These should be corrected to avoid incorrect VAT claims.

**6. Incorrect Supplier Allocation – Voucher 13**

Voucher 13 has been allocated to the wrong supplier in the accounting system. While such issues can be corrected at year-end, the Council may find it helpful to review these monthly to simplify year-end reconciliation.

**7. Contractors' Public Liability Insurance**

The Council does not currently hold copies of its contractors' public liability insurance certificates. The Council should obtain and retain these documents, as failing to do so may expose it to financial or legal risk if an incident occurs.

Please contact me if you have any questions.

Yours sincerely

*V Clark*

Mrs Victoria Clark

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