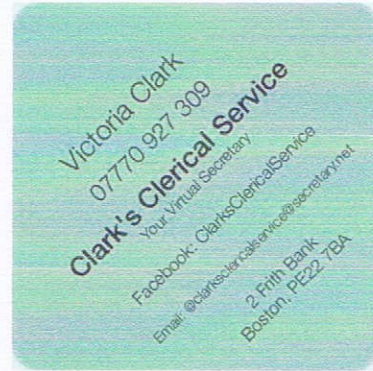


Friday, 12 May 2023

Councillor G Wilson  
Chairman of Tumby Parish Council  
C/o Mrs A Appleyard, Clerk to the council  
Marlborough  
Old Fen Lane  
Scrub Hill  
New York  
LN4 4XD



Dear Councillor Wilson,

**REF: REPORT OF FULL YEAR INTERNAL AUDIT 2022/2023**

I have conducted a full year internal audit (IA), following the guide lines of the Joint Panel on Accountability and Governance (JPAG) 2023 guide.

Your clerk promptly sent all information required to completed several random paper trails and some information was able to be viewed on the council's website.

I note with thanks my recommendations from the last full internal audit that have been actioned and I am sure the others will be considered before the mid-year IA.

Please see this my recommendations and observations for this full IA below:

1. In line with Item C on the AGAR Internal Audit form regarding the council assessing risks, I strongly recommend the council having a mid-year internal audit, my fees work out less if a council has 2 IA's in a year, a mid-term and AGAR end of year. This would save the council public money and if issues are found they can be corrected well before the end of year process has to be put in place.
2. An employee's contract of employment in required under the publication scheme and good governance also an annual appraisal is needed, a staffing committee could be set up and this conducted during a closed session.
3. There are no policies on the council's website, this should be addressed as soon as possible
4. The council's website is hard to navigate with some council documents are within the Parish information and not under council business. I recommend that at least one person has website training or the council opt in to the LALC website maintenance scheme also that councillors check the website for broken links, missing or incomplete information.
5. I have not repeated the items of recommendation from my last report as the council maybe working through these

Thank you for asking me to conduct your Internal audit and please contact me if you have any questions.

Yours sincerely

*V Clark*

Mrs Victoria Clark

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