

Friday, 25 September 2026

Councillor J Oliver
Chair to Partney Parish Council
4 Church Lane
Hundleby
PE23 5NA



Dear Councillor Oliver,

REF: INTERIM INTERNAL AUDIT REPORT 2026/27

Thank you to your Clerk for providing the requested documentation and responding to my queries.

Using this information, together with the material published on the Council's website, enabled me to complete several paper trails and governance checks. These checks found the accounting records and supporting documentation to be well maintained to date, with no concerns arising from the information reviewed.

I have included below some information regarding the forthcoming digital filing of the Annual Governance and Accountability Return (AGAR), for information only.

If the Council or Clerk has any questions, please do not hesitate to contact me.

INFORMATION ONLY

Digital filing of the Annual Governance and Accountability Return (AGAR) is expected to become compulsory for parish and town councils in England for the 2028/29 financial year.

Use of the new digital system is voluntary during the 2026/27 and 2027/28 audit cycles, allowing councils an opportunity to familiarise themselves with the system before digital submission becomes mandatory.

Further information is available from the Smaller Authorities' Audit Appointments (SAAA), the National Association of Local Councils (NALC), the Society of Local Council Clerks (SLCC) and the Council's relevant County Association of Local Councils (ALC).

Yours sincerely

Victoria

Mrs Victoria Clark - Internal Auditor

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

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