

Jane Bromley  
Clerk to Plaistow and Ifold Parish Council

14 April 2026

Dear Jane

**Plaistow and Ifold Parish Council - Internal Audit 25-26**

The internal audit for the 25-26 financial year is now complete. I am pleased to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) for with no comments.

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work for 25-26. Recommendations are set out at Appendix A. Areas not tested because they are not relevant to this Council are listed at Appendix B.

The audit was carried out in two stages. The interim audit was carried out on 21 January, this concentrated on in year financial transactions and governance controls. The final audit was carried out on 14 April and concentrated on the statement of accounts and balance sheet.

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## **A - Appropriate books of account have been kept throughout the year**

### **Interim Audit**

The Council uses the RBS Alpha accounting system to record day-to-day transactions. The system is used monthly to report and record the financial transactions of the Council and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed. Key reconciliations are completed monthly. The Clerk is the sole user of the RBS system.

I was able to agree the opening balances in the cashbook back to the audited accounts for 24-25. Box 8 in last year's audited accounts was £109,285. This has been agreed to the opening trial balance figure for cash. I am satisfied that the opening balance on the cashbook is accurate.

The Council's continues to submit VAT returns to HMRC on a quarterly basis. The most recent VAT return was completed for the period October to December 2025. VAT reclaimed was £1,168, this has been agreed to a schedule of transactions on the VAT report, produced from the accounting system. I confirmed all suppliers had VAT numbers. The claim has been refunded by HMRC, I have checked it into the bank account, 7 January. I am satisfied that the Council is up to date with VAT.

### **Final Audit**

The accounting statements have been agreed back to year end reports produced from the Rialtas accounting system. All comparatives reported in the financial statements have been agreed back to the audited 24-25 accounts, as published on the Council website. Arithmetic in the financial statements has been checked.

I confirmed that the VAT return for period January to March 25 has been completed and was submitted to HMRC on 4 April 2026. VAT of £603 was reclaimed, this was refunded on 9 April. The Council is up to date with VAT.

My interim report was considered at the February Full Council meeting (minute 20.4)

## **B - The Council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for**

### **Interim Audit**

Standing Orders and Financial Regulations were last reviewed at the Full Council meeting in May 2025 – minute P/25/53. Both documents are based on NALC templates in place at the time of the review.

The Council follows the following process to make payments to suppliers. Invoices are received from suppliers in course of each month. A receipts and payments order is then

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prepared for each monthly council meeting, listing all receipts and payments to be approved at the meeting.

This document is published with the agenda. The receipts and payments order is noted within minutes of the Full Council meeting, and authorisation to pay invoices is recorded via electronic signature from the Clerk, Chairman and Chair of Finance Committee, and 2 other councillors. Once this approval has been obtained, the Clerk makes payment by bank transfer on the Council bank account. I make no recommendation for change.

I sampled a number of transactions, selected from the Council's cashbook for the first 9 months of 25-26. For all transactions tested, I was able to confirm that

- Payments could be agreed to invoices
- VAT correctly accounted for
- Expenditure appropriate for the Council
- Payment included in a monthly payment list, signed off electronically by the clerk and 3 councillors
- Payment reported retrospectively to a Council meeting and this payment minuted.

The April 25 payment listing has not been signed. This should be signed off by signatories at the next available meeting.

### **Final Audit**

Non pay expenditure per box 6 to the accounts amounted to £ 65,438 up from £40,886 in 24-25 .

I tested 1 further payment from the final 3 months of the financial year and confirmed the following:

- VAT correctly accounted for
- Expenditure appropriate for this council
- Payment per cash book agreed to invoice

I note that the March payment list was not signed off by councillors. This is an important check and is required by the Council's financial regulations. The Clerk must ensure that councillors sign off payments each month, and that this is properly evidenced.

### **C - The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.**

#### **Interim Audit**

The Council is insured with Hiscox, arranged by Gallaghers, on a standard local council package. The policy was in date at time of audit,

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Continuous cover from 01/06/2025 until the policy is cancelled

Assets insured are listed below:

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# April Skies

## Accounting

Premises address	Sum insured
Cricket Pavilion, The Green Plaistow, Billingshurst, RH14 0PX	£69,870

Item description	Excess	Amount Insured
Total Buildings	£250	£69,870
Gates and fences	£250	£8,642
Fixed outside equipment	£250	£2,300
Street furniture	£250	£98,570
War memorials	£250	£0
Playground equipment	£250	£64,815
Sports surfaces	£250	£0
Other surfaces	£250	£36,772
Rent receivable	£250	

Money cover is sufficient at £250K.

### **Final Audit**

The Council reviewed and approved the Risk Management Scheme at the Full Council meeting in February 2026 – minute 23. I have reviewed the risk assessment, which is published on the website, and it appears sufficient for a council of this size, with evidence of update in year. The risk assessment is supported by detailed risk assessments, for example, cricket pavilion / asset and audit / litter picking.

**D - The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.**

### **Interim Audit**

The process for setting the budget and precept for 26-27 has been completed. The was considered by the Finance Committee after review by a Finance Working Group. Approval of the precept is recorded in minutes of the January 2026 Full Council meeting - minute 07/26/3. A precept of £120K was set, no increase on 25-26. A detailed budget was also set, this is attached as an appendix to minutes, so there is a clear record of the budget set by Council.

The Finance Committee conducts quarterly budget reviews. These are published on the website and in minutes. I checked the reporting of the budget position at 30 November. This is minuted in Finance Committee minutes, and in Full Council meetings ( January meeting PC7/26/2). The budget at this time showed a projected underspend of £3K against a budgeted deficit of £16K. Notes in budget reporting show reasons for this underspend

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## **Final Audit**

Reserves at 31 March 2026 were £108,034 (24-25 £109,285).

General reserves at year end were £82K. This represents 68% of precept, which is at the upper mid-point of recommended levels set out in the NALC Practitioners' Guide, and appropriate for a council of this size.

I reviewed earmarked reserves. The largest earmarked reserves are:

- £11.5K -Winterton Hall
- £5K - Foxbridge Planning
- £2K – Village Maintenance

I am satisfied that earmarked reserves are well managed and appropriate for this Council.

## **E - Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.**

I tested 2 grant payments from CDC, these were agreed to remittance notes and checked to the bank statement.

## **Final Audit**

Precept per box 2 to the accounts was £120,000 (24-25 £120,000). This has been agreed to third party documentation provided by central government.

Income per box 3 to the accounts was £11,971 (24-25 £12,343). I reviewed the cashbooks, and there has been minimal income, bar bank interest, since my last audit, so no further testing required.

## **F - Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.**

Satisfactory. My testing confirmed that the Council does not use petty cash.

## **G- Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.**

## **Interim and Final Audits**

Staff costs per box 4 to the accounts were £54,713 (24-25 £52,006).

I tested the Clerk's salary for August 2025. I agreed payment from cashbook to the monthly payroll summary report from WSCC. I then agreed Clerk's pay to payslip. Gross pay was recalculated and agreed back to

- JNC pay award
- Clerks contract showing pay scale and hours worked

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My testing confirmed the Clerk's pay is correctly calculated.

At the year-end audit I confirmed that box 4 on the accounting statements only contained clerk's salary costs, as required by regulations.

**H - Asset and investments registers were complete and accurate and properly maintained.**

**Final Audit**

Fixed assets per box 9 to the accounts were £ 112,162 (24-25 £112,332).

I have agreed the balance in the accounts back to the asset register. The asset register appears complete and to record assets at cost or proxy cost, as required by regulations, with sufficient detail to locate all assets listed.

There has been one deletion – a metal cabinet with an asset register value on £170, and no additions in 25-26.

**I – Periodic and year-end bank account reconciliations were properly carried out.**

**Interim Audit**

I was able to confirm that the bank account is reconciled to the cashbook each month and that it is reviewed at Finance Committee / Full Council meetings. I re-performed the bank reconciliations for December 2025. I tested the following.

- Checked arithmetic
- Agreed balances to RBS accounting system and to bank statements
- Confirmed that the bank reconciliation has been reviewed by Councillor Robinson, evidenced by electronic signature.

The Council now has an investment policy in place, following on from a recommendation raised last year. This was last reviewed at the June 24 meeting of Full Council, this should be reviewed in the next 12 months to ensure accounts still meet council needs.

**Final Audit**

Borrowings per box 10 to the accounts were £5000 (24-25 £ 15000)

This has been agreed to year end statements issued centrally by the Debt Management Office

Cash per box 8 to the accounts was £108,034 (24-25 £109,285)

I re-performed the year end bank reconciliation. I agreed all balances in the bank reconciliation back to the accounting system reports and to bank statements. The year end bank reconciliation was found to be accurate. The Clerk confirmed that councillor review will be completed at the April meeting.

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**J - Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.**

P&I PC has produced accounts on an accruals basis, this is not required as income / expenditure is below £200k, but the Council is permitted to produce accruals accounts. A reconciliation between Box 7-8 of the accounts has been prepared, for external audit review, and creditor and debtor listings support this reconciliation. An explanation of year-on-year variances has also been prepared and provides detailed explanations for review by external audit.

**L: The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements**

The requirements of the Transparency Code 2015 do not apply to Plaistow and Ifold Parish Council, as gross income and expenditure is below £200K. However, I can confirm that an archive of AGAR documentation is published as required by regulations alongside other information such as grants awarded.

### **M - Arrangements for Inspection of Accounts**

Inspection periods for 24-25 accounts were set as follows

<b>Inspection - Key date</b>	<b>24-25 Actual</b>
<b>Accounts approved at Full Council</b>	6 May Full Council
<b>Date Inspection Notice Issued</b>	2 June
<b>Inspection period begins</b>	3 June
<b>Inspection period ends</b>	14 July
<b>Correct length</b>	Yes

All regulatory requirements were met.

### **N: Publication requirements 24-25 AGAR**

The audit certificate, Statement of Accounts and Annual Governance Statement have been published on the Council website. The external audit certificate was clear and is dated 15 July. The Conclusion of Audit certificate is also published, dated 23 July, before the statutory deadline of 30 September. The audit certificate was reported to Full Council in September - minute P/25/93 and a clear audit certificate was reported, bar a minor point a typographical error in the other matters section of the certificate. The Council has met publishing requirements.

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**O: The authority has complied with laws, regulations & proper practices relating to digital and data compliance.**

**Final Audit**

The Council has completed a review of data management practices following the addition of Assertion 10 to the Annual Governance Statement. Finance Committee reviewed Council compliance with the requirements of the Practitioners' Guide in July 2025 (minute F25/26). Outstanding matters were addressed at the October 2025 Full Council meeting ( minute p25/93) . The Council has provided sufficient information to confirm it is able to provide a positive response to assertion 10.

**P - Trust funds (including charitable) The council met its responsibilities as a trustee.**

The Council is the sole trustee of the Plaistow Playing Field Charity ( charity 305404). The 24-25 Annual Return has been submitted to the Charity Commission. No independent examination is needed. Reporting requirements have been met

I attach my invoice for your consideration together with the internal audit report from the AGAR. I would like to take this opportunity to thank you for your help with the audit, and I look forward to working with you again next year.

Yours sincerely



Mike Platten CPFA

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## Appendix A – Recommendations

### Points Forward – Action Plan - Interim Audit

Matter Arising	Recommendation	Council Response
The April 25 payment listing has not been signed.	This should be signed off by signatories at the next available meeting	<b>Similar issue with the March 26 payment listing. Councillors must sign off payment listings prior to payments being made</b>
For 25-26, an additional assertion has been added to the Annual Governance Statement, this covers digital and data compliance. The Council is largely compliant with the requirements of the Practitioners' Guide in this area.	For clarity, it is recommended that the Council considers compliance with paragraphs 1.47 to 1.54 on page 14 of the Practitioners' Guide at a meeting before the end of the financial year. This should support a the Council's response on the Annual Governance Statement.	<b>Actioned</b>

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## Appendix B

### Internal Audit Control Objectives – Marked as not covered

Control Objective	Area for Audit	Why this has not been audited
F	Petty Cash	No petty cash at this council
K	Exemption from limited assurance review	Council had limited assurance review last year

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