

# Claire Connell MA, ACA, CTA

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## Charvil Parish Council

### **Supporting information for assertion M on the Internal Audit Report for the year ended 31<sup>st</sup> March 2026**

I have stated that internal control objective M has not been met on the internal audit report for the following reasons:

#### **M. In the year covered by this AGAR, the authority correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations**

The Council did not correctly provide for the period for the exercise of public rights as the incorrect template was used for publication on the website and thus the Council did not provide:

- Details of the manner in which notice should be given of an intention to inspect the accounting records/documents
- The name and address of the local auditor
- The provisions contained in section 26 and 27 of the Act as they have effect in relation to the authority in question.

The notice was published prior to commencement of the period and the period was for the correct length of time.



Claire Connell

12<sup>th</sup> May 2026