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The Councillors
C/o Mrs M Parker
Clerk to Charvil Parish Council
30 Park View Drive South
Charvil
Reading RG10 9QX

12th May 2026

Dear Ladies and Gentlemen

Internal audit for the year ended 31st March 2026

Local councils are required to have an internal audit of their accounting records and their system of internal control by Regulation 5 of the Accounts and Audit Regulations 2015. My audit work was based on the guidelines included in the SAPPP A Practitioners' Guide. A series of tests using the financial records, vouchers, minutes, previous audit reports etc were conducted to establish the effectiveness of the internal controls.

Overall conclusion

I have now completed my internal audit for 2025-26 and have signed the internal audit report on the AGAR. As in previous years, assertions F and K have been marked as "not covered" in accordance with the guidance given in the Practitioners' Guide. Unfortunately the incorrect form was used for the exercise of public rights in the summer of 2025 and thus I have stated that the Council has not met the control objective M.

I attach a summary of my findings in appendix 1.

There are no additional matters which I need to draw to your attention.

Yours faithfully

Claire Connell

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Appendix 1: Summary of internal audit work covered in 2025-26

Annual Return Section	Objective met?	Comments
A. Appropriate accounting records have been properly kept throughout the financial year.	Yes	Edge is used for both the accounting and bookings, There is a suitable level of reporting to Council.
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes	Testing and review of systems shows that expenditure is properly incurred, payments approved and VAT appropriately accounted for. The procurement of high value items and services is correctly carried out.
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes	Minutes, Standing Orders, Financial Regulations, insurance cover and the Risk Management Policy indicate that there are proper risk assessment and management procedures.
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes	Budgeting and reporting are carried out in a thorough and robust manner, with monthly reports provided to Council. Consideration has been given to the use of earmarked reserves as part of the budgeting process.
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes	No significant issues were found during testing and review of hall income, pitch/tennis income and allotment income.
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	Not covered	There is no petty cash.
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Yes	Payroll is operated correctly in-house and deductions are correctly made.
H. Asset and investments registers were complete and accurate and properly maintained.	Yes	The fixed assets register is maintained using the Edge system and changes in assets have been reflected in the year end listing.
I. Periodic and year-end bank account reconciliations were properly carried out.	Yes	Monthly reconciliations are performed and are checked by Councillors.
J. Accounting statements prepared during the year were prepared on the correct	Yes	These assertions have been met.

accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.		The year end accounts are produced on an income and expenditure basis with an adequate audit trail from underlying records. Debtors and creditors are correctly included.
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt.	Not covered	The Council had a limited assurance review of its 2024/25 AGAR
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	Yes	Yes, the AGARs for the past 5 years are available on the website.
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).*	**No**	The exercise was advertised on the website in advance of the period commencing. Unfortunately the incorrect template was used for the advertisement and therefore the public were not given the full information for the exercise as required by legislation. The exercise was carried out for the correct number of days and included the first 10 working days of July as required.
N The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*	Yes	The correct documents were published and deadlines were met.
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	Yes	The Council has completed a review of digital and data compliance following the addition of Assertion 10 to the Annual Governance Statement. An IT policy is in place and website accessibility has been checked. The Council is aware of its responsibilities under GDPR and has the necessarily policies in place.
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Not covered	The Council is not a trustee of any trust or charity.