

Jane Bromley
Clerk to Plaistow and Ifold Parish Council

21 January 2026

Dear Jane

Plaistow and Ifold Parish Council

Interim Audit

Following the interim audit completed remotely on 21 January, I attach my report for consideration by the Council. This was the first of two audits I intend to carry out to support my opinion on the 25-26 Annual Governance and Accountability Return (AGAR). I covered the following at this visit:

- Review of opening balances and reporting of 24-25 audit opinion
- Follow up previous recommendations
- Testing of expenditure first 9 months of financial year
- Testing of income – first 9 months of financial year
- Risk management and insurance
- Salaries
- Budget monitoring
- Arrangements for inspection of accounts
- Bank reconciliations.

I am pleased to report that overall Council has successfully maintained a satisfactory system of financial control. Recommendations are set out at Appendix A.

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they are considering the Authority's approval of the annual governance statement. I am required by Section 4 of 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 testing carried out at the interim audit.

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

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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.

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

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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 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

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- 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.

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

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

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

Assets insured are listed below:

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.

The Council risk register was due to be reviewed at the February 2026 Council meeting. I will review this at my year end audit.

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 the Council's response on the Annual Governance Statement.

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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

I will review reserves at my year end audit.

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.

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 Audit

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

My testing confirmed the Clerk's pay is correctly calculated

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H - Asset and investments registers were complete and accurate and properly maintained. Year end test

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

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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.

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.

Year end test

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.

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M - Arrangements for Inspection of Accounts

Inspection periods for 24-25 accounts were set as follows

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

O - 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. I would like to take this opportunity to thank you for your help with the audit, and I look forward to meeting up with you for the year end audit.

Yours sincerely



Mike Platten CPFA

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	
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 the Council's response on the Annual Governance Statement.	

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