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The Councillors
Brightwalton Parish Council
c/o Ms M Taylor

11th May 2026

Dear Ladies and Gentlemen

Internal Audit Report 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. The purpose of this audit is to evaluate the effectiveness of its risk management, control and governance processes. It is not designed to detect or prevent fraud.

Audit work undertaken

In May 2026 I reviewed the financial systems and controls for the year to date, together with the financial statements and annual return. This review was carried out remotely.

My internal audit testing was based on the guidelines included in the revised NALC Governance & Accountability Practitioners Guide. The internal controls in place were confirmed and a series of tests using the financial records, vouchers, minutes, previous audit reports etc were conducted to establish the effectiveness of these controls.

My detailed report is contained in Appendix 1. The one issue that I need to draw to your attention is the new digital and data compliance assertion which is included on the Governance Statement for the first time this year. The guidance relating to this assertion is included in Appendix 3. Whilst the Council complies with some of the legislation, there are a number of issues with the website with regard to the accessibility requirements and thus I have stated that the Council has not met this control objective. The Council also needs to thoroughly review its GDPR documentation and compliance.

Appendix 2 contains the list of data that the Council is required to publish under the Transparency Code for Smaller Authorities.

Overall conclusion

Generally, the financial records are well maintained and appear complete and fit for purpose. The control systems and procedures appear efficient and effective. However, further work is needed to ensure that the Council complies the digital and data legislation.

I trust that these comments are self-explanatory, but please do not hesitate to contact me if you would like further details.

Yours faithfully



Claire Connell

Appendix 1: Summary of internal audit findings in 2025-26

<u>Annual Internal Audit Report Section</u>	<u>Objective met?</u>	<u>Comments</u>
A. Appropriate accounting records have been properly kept throughout the year	Yes	The accounts have been maintained in spreadsheets created by the Clerk and her predecessors. These are adequate for the Council's purposes
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for	Yes	A sample of payment invoices was checked to ensure that they had been correctly paid and VAT treated correctly. No errors were found. Large payments were reviewed – no tenders have been required this year using the threshold shown in the Standing Orders. Multiple quotations had been obtained for the repairs to the fencing.
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes	Council Minutes were scrutinised. Insurance cover is obtained from Zurich which offers a Local Councils policy. A long-term agreement is in place. Standing Orders and Financial Regulations were reviewed and readopted in May 2025. The authority reviewed the Risk Management Policy in May 2025. An annual RoSPA playground inspection is undertaken and monthly inspections are made during the year.
D. The precept resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes	The budget for 2026/27 was reviewed. The procedure appeared thorough. The Council was provided with monthly financial reports during the year.
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes	The precept was agreed to Council minutes and the data held by MHCLG. A VAT claim was made in April 2025 and a WBC Member's bid was received in July 2025. There is regular income from the youth club.
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.	N/A	No petty cash is held.
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	The payroll was previously run by an external payroll company but the running of the payroll was brought in-house during the year. No issues arose during the testing of payroll.
		/continued overleaf

Appendix 1: Summary of internal audit findings in 2025-26 (continued)

<p>H. Asset and investments registers were complete and accurate and properly maintained.</p>	<p>Yes</p>	<p>An adequate fixed assets register is maintained in Excel. There have been no changes in assets during the year.</p>
<p>I. Periodic and year-end bank reconciliations were properly carried out during the year</p>	<p>Yes</p>	<p>The year end bank reconciliation was agreed. Reconciliations are reviewed by a councillor at each council meeting.</p>
<p>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, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.</p>	<p>Yes</p>	<p>The accounts are maintained on a receipts and payments basis which is appropriate for a council of this size. There is an adequate audit trail from underlying records.</p>
<p>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.</p>	<p>Yes</p>	<p>The Council met the exemption criteria in 24/25 and correctly declared itself exempt.</p>
<p>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.</p>	<p>Yes</p>	<p>AGARs for the past five years are available on the website as required by the Accounts and Audit Regulations 2015. Other relevant information is provided in accordance with the Transparency Code (see appendix 2). The information for the previous year was published at the correct time, with the exception of the variance analysis. The information for the year being audited will be published before the deadline of 1st July.</p>
<p>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.</p>	<p>Yes</p>	<p>Proper opportunity was provided and this was correctly advertised.</p>
<p>N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).</p>	<p>Yes</p>	<p>The correct documents were published before the relevant deadlines.</p>
		<p style="text-align: right;">/continued overleaf</p>

Appendix 1: Summary of internal audit findings in 2025-26 (continued)

<p>O The authority has complied with laws, regulations & proper practices relating to digital and data compliance</p>	<p>No</p>	<p>The Council has adopted an IT policy during the year.</p> <p>A privacy statement is available on the website.</p> <p>The website contains an accessibility statement. However an accessibility check performed on the website identified a significant number of non-compliance issues.</p> <p>I understand that the Council will be considering whether it would be better to migrate to a new website rather than try to resolve the accessibility problems. I think moving to a new website would also enable the Council to make its published material easier to find, as the current format is not very user friendly.</p> <p>A thorough review of GDPR compliance is also needed in 2026-27.</p>
<p>P. Trust Funds (including charitable) - the Council met its responsibilities as a trustee</p>	<p>Yes</p>	<p>The Council is the trustee of Brightwalton Millennium Green Trust. It meets twice a year as trustee and separate minutes and finances are maintained.</p> <p>The annual return to the Charity Commission for 2025 was made on time.</p>

Appendix 2– Transparency Code Disclosures

Item	Detail required	Compliant?
All items of expenditure > £100	Date, summary of purpose, amount, irrecoverable VAT	All payments are published
End of year accounts	Also Bank Rec Variances Reserves reconciliation	End of year accounts were published, with the bank reconciliation. The variance analysis was omitted. No reserves reconciliation is required for receipts and payments accounts.
Annual governance statement	Include explanation of negative responses	Yes – statement is published.
Internal audit report		Yes
List of councillor responsibilities	Names, committee membership & function, representation on external local public bodies	Yes – all named and the Chairman is identified
Details of public land & building assets		None held. The fixed asset register is available on the website
Minutes, agendas & meeting papers of formal meetings	Draft minutes not later than 1 month after meeting taken place	Yes

Items to be published not less than annually and not later than 1 July in the year immediately following the accounting year to which it relates.

Appendix 3 – New Assertion on the 2025-26 Annual Governance Statement

The Practitioners' Guide issued in March 2025 states that to warrant a positive response to this assertion, the authority needs to have taken the following actions:

1.47 Email management - every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com.

1.48 All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.

1.49 All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

1.50 All websites must include published documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable).

1.51 All smaller authorities, including parish meetings, must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018.

1.52 All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.

1.53 The DPA 2018 supplements the GDPR and classifies a parish council as both a Data Controller and a Data Processor.

1.54 All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.

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Brightwalton Parish Council

Supporting information for assertion O on the Internal Audit Report for the year ended 31st March 2026

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

I have stated that internal control objective O has not been met on the internal audit report due to the fact that the Council's website was not compliant with accessibility regulations during 2025/26.

The Council will be reviewing its website provision in 2026, together with its GDPR compliance.

The Council does have a generic email address hosted by an authority owned domain and an IT policy.



Claire Connell

Date: 11th May 2026