



JOHN K. MURRAY

TAXATION and ACCOUNTANCY SERVICES

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27 April 2023

Dear Wendy,

**Candovers Parish Council -
Accounts for the year ended 31 March 2023 "Internal Audit"**

I have now completed the "Internal Audit" of your Parish Council Accounts for the year ended 31 March 2023. I have carried out the Internal Audit following the guidelines as documented in the JPAG Book "Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide" issued in March 2022 and updated in March 2023

The only matter that I need to bring to your attention is that your Assets are not separately listed in the Insurance Schedule. I think, in conjunction with your Insurers, this ought to be looked at.

I have noted that the AGAR Pro-forma (with details of the Variations and Bank Reconciliation) have not yet been adopted by the Parish Council and signed by the Chairman and the Clerk. Will you also provide me with copies of the AGAR, Bank Reconciliation and the Explanation of Variances? Please ensure that the adoption of the Accounts and the AGAR Pro-forma are minuted at the appropriate times - in particular Section 1 and Section 2 of the Pro-forma need to be specifically mentioned within the Minutes and this approval must be by **Full Council** and not by Committee. The receipt of this letter and any action taken on it should also be recorded within the Minutes.

If the Council wishes to discuss any of these points - or any other matter - now or in the future I would be more than happy so to do. Obviously, if the query can be cleared quickly by a 'phone call, then there would be no further charge. If, however, the matter requires some research on my part and/or would take time to resolve then I would have to charge and I would agree this with you beforehand so that there was no misunderstanding.

I enclose my Invoice for the work done so far.

Yours sincerely,

John K. Murray

Ms. W. Simson
Clerk to Candovers Parish Council
3 Farriers Close,
Preston Candover
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RG25 2EZ