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27 April 2023

Dear Wendy,

**Preston Candover & Nutley 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 2022. 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

You will see that I marked three of the boxes on my part of the AGAR as No. The reasons for this are-

Box B – Not all vouchers (mainly relating to the Jubilee) were available to me. Also, a number of payments were agreed by Councillors (detailed on a separate schedule) which was not appended to the Minutes.

Box C - As there were problems with the Insurance there was a period between renewal (June 2022) and a Policy being in place (January 2023) that the Council was uninsured for ANY event including Public Liability.

Box I – if periodic reconciliations had taken place the fact that the Insurance cheque had not been cashed would have been discovered more quickly and the resultant problems avoided.

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. You need to send the Exemption Certificate off to BDO as soon as practicable. The complete AGAR (including my part) and the Exemption Certificate need to go on the website

Will you also provide me with copies of the 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.

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