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1 June 2020

Dear Wendy,

**Preston Candover & Nutley Parish Council -
Accounts for the year ended 31 March 2020 "Internal Audit"**

I have now completed the "Internal Audit" of your Parish Council Accounts for the year ended 31 March 2020. 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 2019 and updated in March 2020

The following points arose during the Audit: -

1. Website: Following on from my comments last year I understand that you have set up a new website using the provider GoDaddy. Unfortunately, when you Google Preston Candover Parish Council you only get the "old" site. You have to use another search engine such as Yahoo to find the new Website. As Google is probably the most popular search engine you need to get this rectified ASAP.
2. Minutes: Last year I raised the question of your Annual Parish Council Meeting. My report was after that meeting in 2019 BUT the minutes remain unsigned. Please remember that they do not become "Minutes" until signed – they are just the Clerks notes of the Meeting up to that point. There were also a number of issues with the Minutes - ! July the last page should have a full signature; 18 November and 9 March - the first pages have not been initialled.
3. Public Inspection Notice: In order to test compliance with the Council's requirement for the exercise of public rights, I have to check the Council's calculation of its public rights period and the Council's website to confirm that the required items have been published. The External Auditor has confirmed that, in order to pass this test, a Council must be able to demonstrate via its website audit trail that all the required information was uploaded the day before the public rights period commenced and that information remained on the website for the duration of the period. The Council's website does not have this facility, *have, therefore, assessed the test as "not covered"*.

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 please provide me with a copy of the Pro-forma - Schedules 1, 2 and 4. Please ensure again this year that section 1 of the Annual Return is approved before Section 2.

Will you also provide me with copies of the Bank Reconciliation, the Explanation of Variances and also a copy of your full set of Accounts? 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. Please ensure (and I am sure you will) that the Form is fully completed (including filling in the boxes for the name of the Parish Council).