



JOHN K. MURRAY

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17 May 2019

Dear Juanita,

Owslebury Parish Council -
Accounts for the year ended 31 March 2019 "Internal Audit"

I have now completed the "Internal Audit" of your Parish Council Accounts for the year ended 31 March 2019. I have carried out the Internal Audit following the guidelines as documented in the JPAAG Book "Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide" issued in March 2018 and updated in March 2019

The following items arose during the course of my Audit which I must draw to the attention of the Parish Council:-

1. Minutes: As you are using a loose-leaf format for your Minutes will you please ensure that the Chairman initials all pages before signing and dating the final page. This initialing should continue to cover all appendices.
2. Budgets: Will you please ensure that the Budget working papers are including with the Minutes of the Meeting that agreed the Budget.
3. Risk Assessments: You should have a detailed Risk Assessment in place for all Parish owned assets where the public have access. Also, the Sports Clubs who have leases on the Sports facilities should provide you with copies of their Risk Assessments.

I have noted that the AGAR Pro-forma (with details of the Variations and Bank Reconciliation you will be sending off with this) have not yet been fully 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 before they are sent off and Schedule 3 when returned signed by the External Auditors.

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 Audit Commission 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) otherwise it may be returned by the External Auditor

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. J. Madgwick,
Clerk to Owslebury Parish Council
58A Priors Dean Road
Winchester Hants.
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