



## JOHN K. MURRAY

TAXATION and ACCOUNTANCY SERVICES

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8 May 2026

Dear Sarah

**Ecchinswell, Sydmonton and Bishops Gre6n Parish Council -  
Accounts for the year ended 31 March 2026 "Internal Audit"**

I have now completed the "Internal Audit" of your Parish Council Accounts for the year ended 31 March 2026. I have conducted the Internal Audit following the guidelines as documented in the SOPPP Book "Governance and Accountability for Smaller Authorities in England - A Practitioners' Guide" issued in March 2025 and updated in March 2026

I have the following points that I need to raise. In view of the fact that these comments will explain why I have ticked "no" on my part of the AGAR it will be best if you forward this letter to the External Auditors when submitting the AGAR.

1. Payroll. When Mr. Wherry left last year, you do not appear to have issued him with a P45. This needs to be rectified.
2. Insurance. We discussed cyber insurance in light of increased hacking etc. If this is not covered on your current policy then I would recommend that you obtain quotes and then the Council can make a decision whether the costs outweigh the risks.
3. Box "N". I have ticked this box as "no" for the following reasons – (a) Section 3 of the AGAR (External Auditors Report) and my Report have not been published on the website. (b) despite my advice the Minutes of the Council do not record the Council's acceptance of Section 1 and Section 2 of the AGAR individually (or at all) . Nor is my letter minuted. (see the paragraph below)
4. Box "O". I have ticked this box as "no" for the following reasons. (a) Your website does not comply fully with the current guidance. I appreciate that the Council is moving to a new Host, but this seems (from reading the minutes) that this has been dragging on for the past year without any progress or sight of the end. (b) whilst you are using a gov.uk email address none of the Councillors are. (c) whilst there is a list of Councillors there are no responsibilities allocated to any of them (c) the quality of the downloaded documents leaves a lot to be desired – some of them are almost illegible.
5. Year-end balances. Your year end balances are very high – mainly due to the receipt of CiL moneys. I trust the Council has a plan to send this money on some worthwhile projects. These balances leave you very close to the limit on your Fidelity Guarantee – the policy gives you £\$250,000 cover. The formula I work to is year end balance plus 50% of the precept. This element needs to be kept under review.

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 by yourself. Will you please provide me with a copy of the Pro-forma - Schedules 1, 2 and 4, and Schedule 3 when it is returned by the External Auditors. All Schedules must be uploaded onto your website together with the Public Rights to Inspect Notice.

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.

I enclose my invoice for the work done so far.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'John K. Murray', with a stylized, flowing script.

John K. Murray

Ms. S. Jones,  
Clerk to Ecchinswell, Sydmonton & Bishops Green Parish Council  
The Old Orchard  
Garrett Close  
Kingsclere  
Newbury  
RG20 5SD