



JOHN K. MURRAY

TAXATION and ACCOUNTANCY SERVICES

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17 May 2024  
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Dear Sarah

**Ecchinswell, Sydmonton and Bishops Green Parish Council -  
Accounts for the year ended 31 March 2024 "Internal Audit"**

I have now completed the "Internal Audit" of your Parish Council Accounts for the year ended 31 March 2024. I have conducted 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 2023 and updated in March 2024

I have no points that I wish to draw to the attention of the Council. We do, however, discuss the items. -

1. Public Participation. This is always a tricky area. My advice is that (a) the amount of time allowed in your Standing Orders is enforced by the Chair (b) that Parishioners are allowed to make relevant points, but these are for noting and NOT discussion (c) only minute the topic raised and not the detail.
2. Planning. If you are experiencing a number of planning applications outside your meetings cycle a way round this would be a set up a planning committee with set dates mid-way between Council Meetings which are publicised. They can be cancelled if appropriate. Your Standing Orders would have to be amended accordingly.
3. Allotments. You have gone part way to forming an Allotments Association, but you could go further by the Association renting the allotments from the Council in total (one payments) and then the Association being responsible for letting plots, management, payment of expenses including water etc which would be recovered by the rents set by the Association. The question of Public Liability Insurance would have to be discussed.

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,

John K. Murray

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