



**JOHN K. MURRAY**

TAXATION and ACCOUNTANCY SERVICES

9 BURLEY ROAD  
WINCHESTER  
SO22 6JJ

27 April 2023

Telephone 01962 880743  
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john@johnkmurray.co.uk

Dear Barry,

**Minstead 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 2023. I have carried out the Internal Audit following the guidelines as documented in the JPAG Book "Governance and Accountability in Local Councils in England and Wales - A Practitioners' Guide". Issued in March 2022 and updated in March 2022

I have no matters that I need to bring to the attention of your Council.

I have noted that the Audit Commission 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.

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

Mr. B. Mollett  
Clerk to Minstead Parish Council  
Agisters Cottage  
Seamans Lane  
Minstead  
Lyndhurst, Hants.  
SO43 7