



JOHN K. MURRAY

TAXATION and ACCOUNTANCY SERVICES

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11 May 2020

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Dear Julie

**Otterbourne 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 in Local Councils in England and Wales - A Practitioners' Guide". Issued in March 2019. Plus, the new edition just issued in March 2020.

I am pleased to say that I have no matters that I need to raise for the attention of the Council

I have noted that the Audit Commission Pro-forma (with details of the Variations and Bank Reconciliation you will be sending off with this) have been adopted by the Parish Council and signed by the Chairman and the Clerk Could I have a signed copy of Schedule 3 when returned signed by the External Auditors.

You will notice that I have ticked "not covered" in Box L of my Report. I appreciate that the relevant information was communicated to the Council and the fact minuted. However, in order to test compliance with the Council's requirements for the exercise of public rights, I have checked the calculation of its public rights period and the Council's website to confirm that the required items had 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, Your Council's website does not have this facility, I have therefore, assessed the test as "not covered".

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

Mrs. J. Ayre
Clerk to Otterbourne Parish Council
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