

22 May 2015

Dear Debbie

**Golden Common Parish Council -
Accounts for the year ended 31 March 2015 "Internal Audit"**

I have now completed the "Internal Audit" of your Parish Council Accounts for the year ended 31 March 2015. I have carried out the Internal Audit following the guidelines as documented in the NALC/SLCC Book "Governance and Accountability in Local Councils in England and Wales - A Practitioners' Guide". In particular the Internal Audit has been carried out using "an approach to internal audit testing" contained in Appendix 9 of the 2014 Guide.

The following points arose during the Audit:-

1. We discussed the new Protocol for Public & Press Reporting of Council Meetings issued in February 2015. I know you amended your Standing Orders earlier in the year – they probably need amending again in light of this. There are other elements of the Protocol that also need to be addressed.
2. We also discussed the information that should go on your Website with regard to Councillors information. Whilst names and addresses are in the Public Domain – private 'phone numbers and email addresses are not and should not be included unless permission has been give. All communications should be through the Clerk and not individual Councillors.
3. I am pleased the question of the two Charities is now sorted and working. We spent a lot of time and effort last year ensuring this was correct – that work is now paying dividends.
4. Your system for payments authorisation – is working well and one I would support.

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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 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 before they are sent off and Schedule 3 when returned signed by the Audit Commission. 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 – the fee is as agreed last year

Yours sincerely,

John K. Murray

Mrs. D. Harding,
Clerk to Colden Common Parish Council
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St. Vigor Way
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