



JOHN K. MURRAY

TAXATION and ACCOUNTANCY SERVICES

20 April 2026
Dear Melanie

**Downton Parish Council -
Accounts for the year ended 31 March 2026 "Internal Audit".**

I have now completed the "Internal Audit" of the Parish Council Accounts for the year ended 31 March 2026. 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 2025 and updated in March 2026

I have had the conduct the Internal Audit against the following background: -

1. There was a written objection to the 2023/24 Accounts sent to the External Auditors. The External Auditors issued their final Audit Certificate on 22 April 2025 with no recommendations following the complaint
2. There has been a further complaint issued to the External Auditors in relation to the 2024/25 Accounts. The External Auditor has issued a partial Certificate (24 September 2025) and is still considering the complaints. The External Auditors have pointed out that their daily charges will be at £2485 plus VAT. A suggestion has been made that the complainants might consider withdrawing their complain but there has been no response
3. I understand that there has been a recent complaint to the Information Commissioner (ICO) which is still live.

As I understand these complaints are connected, I have advised the Council to seek legal advice as to whether or not they could be considered vexatious.

We have also discussed the following matters:

1. I am pleased that the Charity has now been excluded from the Council's Accounts.
2. Your Fidelity Guarantee is a bit on the low side – it is currently at £150,000. The formulae we work to is year end balance plus half of precept which gives a figure close to £300,00
3. Please ensure all payments (including Standing Orders, Direct Debits) are recorded appropriately within the Minutes

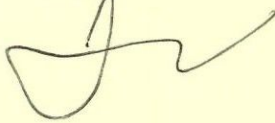
I have noted that the AGAR Pro-forma (with details of the Variations and Bank Reconciliation) have not yet been adopted by the Parish Council and signed by the Chairman and the Clerk. As the Council is subject to a Lighter Touch Audit it is very important that all the sections of the AGAR and supporting documentation (including Electors Inspection Rights) as placed on your Website. Please ensure that signatures are shown on the uploaded documents in accordance with legislation.

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 – 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.

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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', written over the closing text.

John K. Murray

Mrs M Camilleri
Clerk to Downton Parish Council
Dean Chase
West Dean
Salisbury
SP5 1JJ