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29 April 2022

Thompson Parish Council
c/o Ms Kim Austin, Clerk
Poplar Farm
39 Long Street
Great Ellingham
Norfolk NR17 1LN

Dear Councillors

Re: Internal Audit of Parish Accounts

At the request of Ms Austin I have conducted an audit of Thompson Parish Council accounts and related proceedings for 2021-22.

There are two issues to bring to your attention:

1. The amount of VAT reclaimable has been misreported in Minutes since September: £89.82 (which is the invoice amount for defib pads) should have been £65.97. The correct figure appears in the end-of-year expenditure spreadsheet and VAT reclaim.

   Recommendation: This is a clerical error – no further action required.

2. TTSR had a contract which earned over £1,300 in 2021. As such, the Council's Financial Regulations – §11.3.h – require that efforts should have been made to source three *estimates* for the service before approving renewal. The Regulations allow latitude in the decision-making process if it proves difficult to obtain quotes/estimates, but minutes of September-January meetings record that only TTSR was considered and invited to quote.

   Recommendation: It is unlikely that alternatives would have realized a significant saving, if any, over the incumbent service provider. However, there is a documented process to follow: Councillors should refresh awareness of their obligations as set out in the Financial Regulations document when reviewing it for approval.

These issues do not represent a threat to the Council's finances or the way in which it discharges its responsibilities. The accounts have otherwise been kept in good order and in accordance with the Council's adopted practices throughout the year and I have completed the AGAR without qualification.

Please contact me if you wish to discuss further.

Yours faithfully

Michael Corrie

12/5/22