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11 April 2023

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 2022-23.

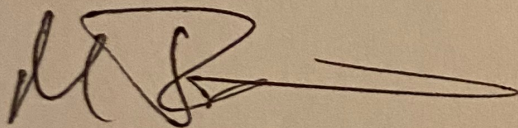
I raised some points with Ms Austin and these have been addressed. I should note, however, that one concerned the recording of VAT: £12 on one invoice was not disaggregated for reclaim. Ms Austin acknowledged this and has undertaken to amend records so it can be included in the claim to be submitted to HMRC.

I am satisfied this was an administrative oversight and I am happy to report that the accounts have otherwise been kept in good order and in accordance with the Council's adopted practices. I have drafted a note re VAT to accompany the AGAR which I have completed without further qualification.

Prompted by the circumstances which recently befell another council (whose accounts I also audit), I have suggested to Ms Austin that councillors might wish to conduct an exercise to test the Council's continuity procedures. Two broad questions: (i) what would you do if your Clerk/RFO were suddenly and completely unavailable?; and (ii) are the safeguards/mitigations documented in the Risk Register effective? I have a background in business continuity, albeit a long ago now, but I would be happy to advise if Council wishes to pursue the thought.

Please contact me if you wish to discuss further.

Yours faithfully



Michael Corrie