

**Ref:** JT/DJ/C0332

19<sup>th</sup> April 2021

The Constables of St. Martin  
Constables' Office  
La Grande Rue  
St Martin  
GY4 6LQ

Dear Sirs/Mesdames,

**Constables of St Martin**

Following the completion of our audit fieldwork, we are writing to advise you of matters that have come to our attention of which you should be made aware, including your response to the matters raised.

We have attached a schedule of deficiencies in the entities' internal control, together with the impact, or possible impact, of each, and our recommendations to you. This does not constitute a comprehensive statement of all weaknesses that may exist or of all improvements that could be made. It addresses only those matters that have come to our attention as a result of the audit procedures we have performed for the purpose of expressing an opinion on the financial statements. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design appropriate audit procedures but not for the purpose of expressing an opinion on the effectiveness of internal control. Had we performed more extensive procedures on internal control, we might have identified more deficiencies to be reported or concluded that some of the reported deficiencies would not need to be reported.

Yours faithfully

Perkins

## Appendix

### Deficiencies in internal control

#### Incomplete record keeping

**Control weakness identified:**

We note that the book-keeping for the Church Property Management Board and School Committee are not being completed in a timely fashion and they are inaccurate. No bank reconciliations were performed.

**Potential impact of deficiency:**

The accounting records are both incomplete and inaccurate leading to a risk of any misappropriated assets being undetected.

**Suggested remedial action:**

We recommend that the book-keeping is done on a regular basis, being at least once a month.

*Management's response:*

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#### Incomplete record keeping

**Control weakness identified:**

No minutes are recorded for the Floral Committee.

**Potential impact of deficiency:**

Decisions made by committees need to be properly documented for scrutiny.

**Suggested remedial action:**

Minutes of all meetings of the Floral Committee are made and authorised as a true record of the proceedings at those meetings.

*Management's response:*

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