

74 School Lane  
Staverton  
Wiltshire  
BA14 6NZ

## INTERNAL AUDIT RECOMMENDATIONS

02 May 2016

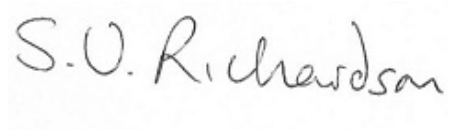
Dear Geoff,

Further to my internal audit of Monkton Combe Parish Council accounts, conducted on 02 May 2016, I offer the following recommendations.

1. The Parish Council website refers to internal audits being conducted by a clerk from a neighbouring parish council, this should be "conducted by a suitably qualified person with no financial, residential or other interest in the Parish Council" or words to that effect.
2. Point I of the internal audit checklist refers to oversight of the RFO reporting. Although I was shown evidence of RFO reports, these were not signed off by a designated councillor with financial portfolio. I recommend that Monkton Combe Parish Council elect a councillor to this role, and that the said councillor takes responsibility for reviewing and signing off the RFO reporting.

I would expect subsequent audits to demonstrate that this recommendation has been implemented.

Regards



**Sarah Richardson**