

Sarah Richardson MSc
74 School Lane, Staverton, Wiltshire, BA14 6NZ
01225 783726 s.v.richardson@bath.edu

Geoff Davis

Clerk to Monkton Combe Parish Council

Tregonhawk, South Stoke,

Bath, BA2 7DW

Ref: Internal Audit Monkton Combe Parish Council

10th May 2017

Dear Parish Council,

I conducted an internal audit for the Parish Council on 8th May 2017. Whilst the internal audit report for the external auditors was marked on all criteria as Agreed, except for the petty cash element of Not Applicable, I have the following concerns to raise with the Council. The marked letters refer to control objectives on the internal audit report.

Risk Assessment Procedures (C)

1. The Risk Assessment procedure with respect to the play equipment inspection regime was not updated and approved by the Parish Council when it was planned to do so, and appears not to have been done subsequently. There were good reasons for the delay, but with those now resolved, the procedure must be updated and approved as soon as possible.
2. The Risk Assessment procedure shows periodic checking of equipment and facilities under the responsibility of the Parish Council, by councillors and others. However, there is no paper trail to show that these have been undertaken, when, and by whom. In the event of a problem with equipment, it would be difficult for the Council to demonstrate that it had followed its procedures. I recommend to the Parish Council that a record of equipment visual checks done since the last period is made under a standing item at PC meetings. Perhaps the Parish Matters & Works is the most appropriate standing item for such a process.
3. The Millennium Bridge does not appear to be specifically included under the inspection regime. As bridges are vulnerable to sudden stress conditions when there is heavy rain or floods and material coming down stream at force, it is pertinent to ensure inspections are made at critical times, and that this can be demonstrated.

Financial Regulations (B) & Salaries to Employees (G)

It is unclear what the status is with regard to scheduled payments to Ian Croker for village cleaning. There is a regular payment, but there is no supporting paperwork regarding works done, no invoice, timesheet, record of materials used etc. Without a paper trail it is not possible for the Council to show what has been gained in return for the payment. I understand the payment is subsidized by B&NES, they may well be looking for some evidence of what has been done to justify the continuation of the subsidy.

Sarah Richardson MSc
74 School Lane, Staverton, Wiltshire, BA14 6NZ
01225 783726 s.v.richardson@bath.edu

I recommend that the arrangement with Ian Croker is formalised in an appropriate fashion. It could be a programme of planned work, an agreed schedule, a regular invoice cycle or a timesheet where recent activity can be marked. Condition inspections of facilities and equipment could be incorporated into the schedule. There appears to be no contract either of employment or agreed work schedule to support the village cleaning activity.

With this recommendation on the record, at the next audit cycle it will be more difficult to justify agreement for control objective B – payments supported by invoices. Employment would be an option, in which case control objective G would also come into play, but that would enable a more formal structure, allow for the opportunity of oversight of activity, and provide a means for more structured management of the arrangements, and fulfilment of legal duties towards employees.



Sarah Richardson
10 May 2017