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Geoff Davis

Clerk to Monkton Combe Parish Council

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Ref: **Internal Audit Monkton Combe Parish Council**

14th May 2021

Dear Parish Council,

I conducted an internal audit for the Parish Council on 14th May 2020. The audit was generally satisfactory and compliant with policy and rules. Payment approvals were sampled and all found to follow the approved process. I noted a substantial quantity of Parish works, accompanied by additional grants and donations from various parties, leading to a balanced financial position.

I have the following concerns to raise with the Council.

RFO report

When sampling, all RFO reports were signed by the responsible councillor, but the one filed for 17th November was not counter-signed by the clerk. **I recommend this is remediated as soon as possible.**

Risks

There are a number of risks which should be reviewed

- a) Risk Register: the current wording for risks associated with playground equipment and facilities reflects the B&NES inspection regime. **I recommend this is updated to reflect the future inspection regime through ROSPA.**
- b) The Chairman's Box mechanism addresses the risk that the parish clerk becomes unable to serve in the role. When checked, the elements of the chairman's box included paper copies of details, backup media, and reference to the parish clerk's executor, who also has paper records with instructions and access information for parish data and services. The paper copies checked had no date of creation or of review. I understand that the parish clerk's executor's copies are similarly lacking, and no mechanism of review of this important disaster recovery process exists. **I recommend that these records are reviewed cyclically, at least annually, to ensure that the information is current.**
- c) The above disaster recovery process is a mitigation for the single point of failure position held by the parish clerk. As long as the information is current it would provide a short term fix. However, experienced parish clerks are in short supply, and not necessarily available locally. **I recommend that the Council engage in succession and business continuity planning for the eventuality of the need for a new clerk in the future.**

Issues with regard to the parish warden

I have previously raised concerns regarding the employment situation with regard to Mr Croker. Although timesheets have been raised in previous years, these were not possible in 2020 due to government restrictions, so there are no supporting documents to accompany Mr Croker's payments. However, this is less important than the following:

- a) Mr Croker's position as self-employed rather than employee means that the parish council public liability insurance cannot be extended to his services. Were there to be an accident, Mr Croker would be liable. No public liability insurance certificate has been requested of, or provided by Mr Croker. This would be a usual requirement for a contractor. **I recommend that Mr Croker is asked to provide a copy of his public liability insurance certificate to the Council. Mr Avis should also be asked to do the same.**
- b) Mr Croker's age is unknown to the parish council. I understand that he has performed these duties for many years, and it is likely that he may consider retirement in due course. The parish council may be expected by him to provide a pension, which, in his current self-employed position, you will be unable to deliver. **I recommend this position is clarified with Mr Croker as soon as possible.**
- c) I understand Mr Croker regularly uses a brush cutter for his duties. This equipment is hazardous and safe usage requires careful handling. There are regulations around the use of chainsaws which restrict use in the public sphere to those under 70. Although these regulations do not apply to brush cutters, the hazards are similar, and it would be a wise precaution to consider applying the same caution to the use of such equipment.

In summary of the above, there are a number of advantages to both the parish council and Mr Croker for him to be employed rather than self-employed. The pension position, equipment insurance, and public liability insurance are all factors. If Mr Croker is not able to provide a public liability insurance certificate, his continued services as self-employed parish warden may put the council at risk of a claim for which they would have no insurance cover, and liability for unknown damages. Since there is also a duty of care to Mr Croker, any issues around his position could cause significant reputational damage to the council. **I recommend that if the council is unable to resolve these issues with Mr Croker, you consider ending your service arrangement with him.**

Sarah Richardson
14 May 2021