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Geoff Davis

Clerk to Monkton Combe Parish Council

24 River House
The Chocolate Quarter
Trajectus Way
Keynsham
Bristol BS31 2GG

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

6th May 2022

Dear Parish Council,

I conducted an internal audit for the Parish Council on 4th May 2022. Annual Internal Audit Report – Internal Control Objective Box F. Petty Cash – This Council does not use Petty Cash and therefore this Objective is Not Covered as it is Not Applicable.

The audit was generally satisfactory and compliant with policy and rules. I note with appreciation that my recommendations from 2021 have been actioned with regard to the submissions of public liability certificates from Messers Croker and Avis, and that other employment circumstances have been addressed. I also note that the Council have been actively looking at Business Continuity and succession issues.

Mr Davis gave me the background over a Freedom of Information request refusal and I am satisfied that the Council have acted fairly and reasonably in the case, and in accordance with both its own procedures and within the law as I understand it, although I await the decision of the Information Commissioners Office for final resolution.

During the audit, payment approvals were sampled and all found to follow the approved process. However, I noted that although three councillors were able to approve payments, in practice usually only two did so. This was a concern where Cllr Wighton was both recipient of a refund or initiator of an order, but also approver of the payment. (Purchase of a picture frame and initiator of the On Your Marks work on the car park).

I have the following concerns to raise with the Council.

Payment Approvals – good practice

In order to avoid any suggestion of conflict of interests, it is recommended that where a councillor was the agent of works or recipient of a reimbursement, that other councillors action the payment approval process.

Business Continuity

The Chairman's Box mechanism addresses the risk that the parish clerk becomes unable to serve in the role. My previous recommendation of review of the records has been actioned, and Mr Davis informed me that he takes frequent backups to USB key drive of all Parish Council documents. **I recommend that the in safe key drive is replaced with the most**

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recent backup at regular intervals – with in person meetings now taking place, the council meeting cycle is the logical appropriate frequency to enact this.

Other issues arising

I noted a regular payment under Section 137 to the Valley Parishes Alliance which was reduced from previous years. Mr Davis advised that the organisation was constituted some years ago to represent the parishes along the A36 over predominantly transport route issues, and other matters arising. I note that the Valley Parish Alliance has only a basic information website, with no publicly available information regarding its formation, purpose, terms of reference, constitution, activities or formal record of its expenditure. Contributions to this organisation from the parish council come from public funds, collected from electors in the parish. I would like the Council to consider if its contributions to this group represent a sound and accountable use of public funds in its charge, and whether electors are benefitting from these contributions from their precept.

All other matters were satisfactory and I have completed the requisite documents.

REDACTED

Sarah Richardson
5 May 2022