

**Patrick Dawson**

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Clerk to Monkton Combe Parish Council

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Bristol BS31 2GG

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

Dear Parish Council

I conducted an internal audit for the Parish Council on 26<sup>th</sup> April. I was able to sign the Annual Internal Audit Report 2022/23 positively, apart from item F. This is in regard to Petty Cash. As the Parish Council does not use Petty Cash, the item was marked as Not Covered.

The audit was generally satisfactory and compliant with policy and rules. It appears that the recommendations of the previous Internal Auditor have largely been implemented.

Clearly the refusal of the Freedom of Information request remains an outstanding issue. Mr Davis updated me on the background to the request and its subsequent appeal on the Information Commissioners Office decision. I am satisfied that the Parish Council continue to act fairly and reasonably.

I would like to raise the following observations with the Parish Council.

Asset Register

An Office Equipment section should be added to include the Clerk's computer.

Banking

I understand that switch of accounts from HSBC to Metro Bank is now complete. There are a number of implications here which impact the Financial Regulations and Risk Assessment

- a) Financial Regulations: as the Metro Bank does not cater for payment by cheque, Section 5 needs amending to reflect this.
- b) Risk Assessment: The Metro Bank does not allow for payment to be other than Internet bank transfers. Under Section 5 of the Financial Regulations, the RFO (Clerk) is the only person who can make Internet bank transfers. Arrangements should be put in place to allow an alternative person to make duly authorised payments should the RFO be incapacitated. This could cause a problem should immediate payments be required to be made – payroll of HMRC for instance. I would suggest this should be either the Chair or the Councillor designated to sign off the quarterly accounts.

- c) In addition, Councillors should regularly look at the bank accounts to satisfy themselves that no improper or unauthorised payments have been made and that there are no logon or 2-step verification issues.

The HSBC account had a £1,000 payment limit. The Metro Bank has a £10,000 payment limit. The Council should agree whether a payment limit of this amount is appropriate for the Clerk alone to make.

#### IT systems and security

Two issues have been identified. First, the Clerk's computer is nearing the end of its life and needs replacing. Secondly, the filing of records should be reviewed and moved onto a cloud-based system. This would include all of the financial records. This would obviate the rather complex system of backups using USB sticks and sharing storage with South Stoke Parish Council. It would also reduce the amount of paper records which are currently generated and stored. Careful thought needs to be given to the design of cloud-based system to allow use for Councillors and the Internal Auditor. A secure password manager, such as LastPass, should also be considered. This would replace the current letter kept by the Chairman.

#### Section 137

I understand that Valley Parishes Alliance is non-operational at present, and that no subscription is due. The CPRE has not taken its subscription and Councillors should consider whether belonging to this organisation represents a sound and accountable use of public funds.

#### Standing Orders

Whilst the Financial Regulations and Risk Assessment are being considered two areas of the Standing Orders should be updated:

- a) Under 3bi, Councillors should be summoned to meetings, Agendas and Minutes circulated by email.
- b) The Procurement process (29 Financial Matters) and accompanying paper trail should be looked at and amended. In particular I would recommend that the £1,000 threshold at which point contracts go out for tender be raised to £5,000. It would also be appropriate to set out rules for where there is only one contractor available.

#### Village Sweeper

I understand that there is a continuing issue regarding the Village Sweeper timesheets. The Village Sweeper in other villages is employed by the Parish Council and consideration ought to be giving to offering this again. Alternatively, an annual contract, clearly setting out responsibilities and terms and conditions, could be considered.

#### Website

Various documents are put up on the website such as the Data Protection Registration (expired 16 March 2023). These need to be checked to make sure that they are valid.

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

**REDACTED**

Patrick Dawson