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Clerk to Monkton Combe Parish Council

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Ref: Internal Audit Monkton Combe Parish Council

Dear Parish Council

I conducted an internal audit for the Parish Council on 1st May. I was able to sign the Annual Internal Audit Report 2023/24 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 from last year's Internal Audit have largely been implemented.

I understand that the Freedom of Information request has been refused by the Information Commissioners Office. I am satisfied that the Parish Council continues to act fairly and reasonably in this matter.

Some very minor points had been raised by the external auditor regarding the timing of making available documents under the Accounts and Audit regulations. The Clerk has satisfactory address this and the correct dates are now adhered to.

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

Banking

It is not possible to operate the Metro Bank account and conform to the Parish Council's Standing Orders and Financial Regulations. This largely revolves around the number of access logins held and who can therefore logon to the bank account to check the receipts and payments. As a matter of urgency, please ensure that Councillor Penny Tranter can logon to the account.

To address the question of checking the receipts and payments, I would suggest that only one payment run is made each month on the 27th of the month. This would mean that invoices would need to be received by 20th of the month so that email approval can be made in time. In addition, it should be made clear to contractors that this new system is being implemented at the time that orders are placed.

I would also suggest that the Councillor designated to check the RFO report and accounts, should log on to the bank account on a monthly basis to ensure that no improper or unauthorised payments have been made. For consistency sake, this should be the same Councillor throughout the year

If Councillors agree, then the Financial Regulations should be updated.

IT systems and security

No progress seems to have been made since the last internal audit. Again, the Clerk's computer is nearing the end of its life and needs replacing. The filing of records should be reviewed and moved onto a cloud-based system. This would include all of the financial records. However, the new website has offered a secure area and partially resolves this need.

Village Sweeper

With the resignation of Ian Croke in March 2024, the Parish is without a Village Sweeper. A decision needs to be made as to whether the new sweeper is employed by MPCC or whether the position can continue on a contracted basis. Should it be the later, a schedule of work agreed should be drawn up and detailed invoices submitted which can be checked against the schedule.

Website

The new website is a huge improvement and provides all residents with the statutory information in a clear and precise layout.

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

Patrick Dawson