

Additional notes to Westbury-Sub-Mendip Parish Council Internal Audit (AIAR) 2020/21

We were unable to provide a 'Yes' conclusion to three areas of internal control when providing our assessment on arrangements at Westbury-Sub-Mendip Parish Council in 2020/21. These were as follows:

Objective C: Risk Assessments

We have raised with the Council's new RFO the need for these to be completed annually to ensure risks are identified and assessed, and to ensure measures to manage these risks are adequate. The RFO has noted this and scheduled such a review to be carried out annually.

Objective I: Bank reconciliations

The new RFO intends to carry these out each time a new bank statement is received; as a control they will also have a councillor perform a quarterly bank reconciliation. This will ensure all transactions are accounted for in a timely manner.

Objective M: Exercise of Public Rights

This was not provided for in 2019/20. We have brought this to the new RFO's attention, who has pointed out that a change in personnel may have explained why the notice period was not published. The new RFO is CiLCA qualified Clerk and we are confident that adequate provision will be made in future. We have recommended this notice be published on the Council's website (by the applicable deadline), as well as approved in the Council Minutes, in order to meet this control requirement.



Probusiness Ltd

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