



probusiness
accountants

Clerk to Westbury-sub-Mendip Parish Council
Uphill Cottage
Church Street
Croscombe
Somerset
BA5 3QS

17 May 2021

Dear Madam,

Internal Audit of Westbury Sub Mendip Parish Council for the year ended 31st March 2021

In accordance with your instructions and acting in accordance with current regulations and requirements, we have carried out an internal audit of the accounting systems of Westbury Sub Mendip Parish Council for the year ended 31st March 2021.

Our audit was based on the requirements of the Annual Governance and Accountability Return – Annual Internal Audit Report (AIAR). The audit included examination, on a test basis, of evidence relevant to the amounts and disclosures in the Financial Statements.

Audit Opinion

In our opinion, the Financial Statements have been properly prepared in accordance with current guidelines and the Council's system of internal controls is, overall, adequate. However, there were some Control Objectives which we were unable to confirm had been met by the Council. These are listed below. We note the Council has a new Clerk and are we are hopeful that these areas can be addressed for 2021/22.

Risk Assessment

There was no evidence of this being carried out by the Council during 2020/21. This is an important requirement as set out by the Annual Return. Please note this is to be undertaken annually, with risks to be reviewed and assessed (i.e. from high to low). Adequate strategies to manage these risks are also to be reviewed (see Control Objective C of the AIAR).

Bank Reconciliations

There was no record of these being carried out during the year. We note that the Council has had three RFOs over the last year, and it is possible that the previous (interim) Clerk did indeed perform these reconciliations, but that they were unable to be obtained for the year-end audit records. A cashbook was