

Westbury-Sub-Mendip Parish Council
C/O Ms K Egan – Clerk for the Council
Uphill Cottage
Church Street
Croscombe
Somerset
BA5 3QS

22 April 2022

Dear Sirs,

Internal Audit of Westbury-Sub-Mendip Parish Council for the year ended 31st March 2022

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 2022.

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 adequate and effective. We are pleased to find that the three Control Objective shortcomings arising from the 2020/21 internal audit have been addressed this year.

Recommendations to Council

During the course of the internal audit we identified areas which we recommend are reviewed by the Council. Note that none of these affect the above audit opinion.

Total Other Receipts

An SALC/SCC grant received by the Council in the year was not included in the Box 3 figure of the Accounting Statements. The grant money was received by the Council before being repaid to the Robert Glanville Playing Field Trust. Although the grant was for this organisation, not the Council, it is our opinion that the amount should have been included in the Box 3 total ('Total Other Receipts'), and in