

future we would advise that similar transactions be treated in this way. For 2021/22 we accept this point is largely academic, as including the amounts would not have pushed Westbury-Sub-Mendip Parish Council's income above the £25k threshold for the external audit requirement.

Asset Register

We noted that two assets recorded at Nil value in the Asset Register should in fact be recorded at £1.00 each, as they were received as gifts. We have brought this to the Clerk's attention, and they have advised that this adjustment will be made when the asset list is reapproved.

Secondly we would recommend that each asset in the Asset Register be itemised separately (as opposed to some items, e.g. the benches, which are currently grouped together), along with its value, as this will make it clearer as to how the total asset value is calculated.

Expense claims

On several occasions during the financial year 21/22 the Clerk purchased items personally, and was later reimbursed for these by the Council. Whilst the original purchase invoices were included within the documents submitted for the internal audit, we would suggest that in future whenever such reimbursements are requested the Clerk attaches to these invoices an expense claim to the Council. These should be signed by the Clerk before being submitted, and signed by another member of the Council once these have been authorised and paid.

Quotations

We would like to stress the importance of obtaining estimates before entering into contracts with suppliers of goods and services. With regard to the Council's tree purchase made in January 2022, we understand that only 2 quotes were obtained. As per 11.1h of the Council's Financial Regulations, *where the value [of a contract] is below £5,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates.*

Once again the above matters are not sufficient to affect our view that overall the Council has strong controls and procedures in place.

We would like to thank the Clerk for her assistance in carrying out this audit.

Yours faithfully,

Probusiness

Probusiness Ltd

