

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG

5th April 2023

Kate Egan, Clerk
 Westbury sub Mendip Parish Council

Dear Kate,

Subject: Review of matters arising from Internal Audit for 31 March 2023

Following my visit today, please find below the list of matters arising. I found the records of the council to be in very good order.

The internal audit was carried out in accordance with the requirements of the [Audit and Accounts Regulations 2015](#) and the guidance and instruction in the [Practitioners Guide 2023](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	The records of the Council comply	with this test
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Minute approval	It is a legal requirement of LGA72 that the final page of each set of minutes is dated upon approval.	Please could all sets of minutes for the year be corrected in advance of approval of the AGAR.
Discussion items	Matters that do not pertain to council activities are regularly included in the minutes – such as local charities.	As per LCA 13 th Edn Para 7.39 Minutes are formal records of official acts and decisions only.
Working groups	The council has an NDP working group that appears not to be operating in accordance with the guidance .	It is the not the place of NDP groups to challenge individual planning sites. The WG may need to be disbanded and reconstituted
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Website access	It appears that members of the public are able to add and edit pages on the Council's .gov.uk website. This is not appropriate and leaves the council at risk of incorrect material being published.	Only the Proper Officer and the hosting company should have access to upload and alter the website. Non parish business should be moved to other websites.
Website content	Entries have been made on the council website implying that the council has made decisions that are not supported by the minutes.	This should cease forthwith and the erroneous pages removed from the site.
Councillor emails	The members of the council are still using personal email addresses for council business. This leaves them open to FOI and SAR intrusion into their personal emails.	PG2023 states that all members should be using designated council email addresses for Parish Business. Please enact this without delay.


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Director: Eleanor S Greene

D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
	The records of the Council comply	with this test
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
	The records of the Council comply	with this test
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	Not applicable to this Council	
G	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the Council comply	with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the Council comply	with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the Council comply	with this test
J	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
	The records of the Council comply	with this test
K	<i>Certified Exempt in prior year</i>	
	The records of the Council comply	with this test
L	<i>Transparency Code</i>	
Quotes for purchases	Only once there has been a minuted decision should quotes be sought. The proper officer should always seek quotes, not councillors. Quotes can only be approved if they have been detailed in the agenda pack of the meeting.	Please ensure that the council properly abides by its own and the model Financial regulations and that no expenditure is committed without proper legal authority.
M	<i>Public Rights</i>	
Members' DPI forms	Mendip Council ceased to exist a few days ago. The link to Parish DPI forms is not clear on the new Somerset website	Please could the Somerset Monitoring Officer provide the parish with the updated link.
N	<i>Publication of prior year AGAR</i>	
	The records of the Council comply	with this test
O	<i>Trust funds</i>	
	Not applicable to this Council	
P	<i>Borrowing</i>	
	Not applicable to this Council	

Please find attached my invoice for the agreed fee.
If either you or your members have any queries, please do not hesitate to contact me.
Regards,



Eleanor S Greene

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