

Westbury-Sub-Mendip Parish Council  
C/O Rachel Spiller  
Clerk and RFO

21/5/2024

Dear Sirs,

**Internal Audit of Westbury-Sub-Mendip Parish Council for the year ended 31st March 2024**

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 31<sup>st</sup> March 2024.

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. However, the following Control Objective was not met by the Council. We note the Council has a new Clerk and are we are hopeful that this will be addressed for 2024/2025.

N. Publication Requirements

The bank reconciliation for 2022/2023 was not published to the Council's website per the listed Publication Requirements stipulated on AGAR Form 2.

Further Recommendations to Council

During the course of the internal audit we identified areas which we recommend are reviewed by the Council.

Asset Register

The asset register should include dates of acquisition for assets to allow for tracking year to year. We appreciate this may no longer be possible for older assets but all newly purchased assets should clearly show their purchase and (where relevant) disposal date.

Moreover, the Fixed Asset Register should ideally show the individual insurance value of all Parish Assets, especially where the asset was a gift and only included at nominal value on the register. This would make it easier to check that all assets are sufficiently insured. We would encourage the Clerk and Council to undertake this exercise in advance of next year's audit.

#### Quotations

We were pleased to see evidence of the Council considering quotations for higher value purchases. These were attached to the agendas of meetings. It would be good practice to also minute that this discussion has taken place, and the decision that was made by the council.

#### Record Keeping

We appreciate that a new Clerk has only just been appointed, but we would encourage her to review the clarity with which paper records are maintained, such that invoices, bank statements, and other records are clearly stored in supplier and date order. This will aid the year end audit process and facilitate better levels of internal control.

While acknowledging that the Council has not met Control Objective N of the AIAR 2023/2024 we are of the belief that the Financial Statement were not affected by this and that these have been prepared properly.

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

Yours faithfully,



Probusiness Ltd