

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

03 June 2025

Dear Sirs,

Internal Audit of Westbury-Sub-Mendip Parish Council for the year ended 31st March 2025

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 2025.

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.

Recommendations to Council

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

Additional Minuting requirements

Whilst we can see that the various Council policies have been inspected and approved we were unable to find this process recorded in the minutes. For greater transparency we would recommend that all such processes are recorded.

Clarity & content of published information

The Transparency code details specific documents which should be published, the labelling of some of the documents online could be improved to improve understanding, for example providing a list of items costing over £100 rather than providing the full cashbooks.

The format in which documents have been uploaded to the website should be improved as many are difficult to read even when enlarged. Having brought these points to the Clerk's attention we are confident that they will be rectified and should not present a problem in the future.

The above matters are not sufficient to affect our view that the Council has adequate controls and procedures in place.

We are aware that the Clerk was new to the post in 2024 having taken over part-way through the financial period and we would like to thank her for her assistance in carrying out this audit.

Yours faithfully,

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