

Robert C. Williams, F.C.A.

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23rd May 2016

South Stoke Parish Council
c/o The Clerk,
Tregonhawke
South Stoke
Bath
BA2 7DW

Dear Council,

Internal Audit for the year ended 31st March 2016

This letter is addressed solely to the members of the Council as a body and not to individuals. I have been asked to review the books, papers and other records and documents relevant to the preparation of the Council's Annual Return and report to the members of the Council as a body. I do not accept or assume responsibility for any other purpose or to any person or body to whom this letter may be shown or into whose hands it may come, for my work or for the opinions I may have formed.

I have reviewed the various books and papers etc., produced to me by your Responsible Financial Officer, necessary for the purposes of my audit, and am satisfied that those records appear to give an accurate record of the financial transactions during the period from the 1st April 2015 to the 31st March 2016.

During the course of my review certain matters drew my attention:

A test check of the wages records revealed inconsistencies in the payments to the Parish Road Sweeper. The employee is entitled to 40 hours annual holiday and is employed for 10 hours per week, 6 hours on one day and 4 on another. The hours are quoted as "flexible" and can be worked on days to suit the employee. Time sheets are submitted by the employee. These are rather rough, consistent with being prepared "on the job" however some appear to be missing and some contain notes about absence during holidays resulting in apparent overpayments. I would suggest that in future a note should be kept of the days taken as holidays and the employee reminded of the importance of submitting accurate time sheets.

I have mentioned before the lack of detail in reporting on the Allotments. The reports do not mention the total number of plots. Usually a receipt is issued for each payment of rent but on one occasion, 10th July 2015, £5 was banked and no receipt issued. I understand that the payment was made on the allotment site and the receipt was inadvertently overlooked.

I trust you will find my observations constructive but will be happy to attend a meeting should you wish.

I have now completed four years as your Internal Auditor and am happy to continue in that roll. However, you may wish to recruit a "fresh pair of eyes". That decision is entirely at your discretion.

Yours faithfully,



Robert C. Williams