

Robert C. Williams, F.C.A., F.R.S.A.

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20th May 2017

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

Dear Council,

Internal Audit for the year ended 31st March 2017

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 2016 to the 31st March 2017.

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

I have mentioned before the lack of detail in reporting on the Allotments. This year I have had produced to me the Allotment Book providing all the information needed.

I have now completed five years as your Internal Auditor, and it is twenty-two years since I gave up professional work other than in an honorary capacity. In the intervening years there have been many changes in financial practice especially with the expansion of IT. Bearing this in mind I suggest that it would be sensible for your Council to consider appointing an interim auditor of less years but more experience of modern practice. I have been happy to undertake the audit and most interested in some of the issues your Council has been involved in but now I think it is time to make way for new blood.

Yours faithfully,



Robert C. Williams