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Ref: Internal Audit South Stoke Parish Council

14th May 2020

Dear Parish Council,

I conducted an internal audit for the Parish Council on 10th May 2020. The audit overall was generally satisfactory and compliant with policy and rules, with a number of improvements over last year. I note that the Asset Register format has become tabular as I previously recommended, which is a big improvement and much easier to follow.

I have the following modest concerns to raise with the Council.

Register of Interests

When sampling, all register of interest reports for councillors were on the website, but not all were counter-signed by the RFO. I recommend this is completed as soon as possible

Payment approvals from Councillors

When sampling, I checked several payments for all the stages of entry. One approval request, with four payments (from 19th February 2020) had no response from any of the three councillors nominated to approve payments. Other records for these payments were in place. It is important that councillors are diligent in checking and authorising payment requests.

I note that quarterly payment checks are performed and signed by a councillor not on the finance group. I recommend that this process is recorded in the minutes.

I noted the disparity of £25 between the reconciled accounts and payments record, which was explained to be an un-presented cheque from the Parish Council to a resident towards Christmas lights costs. I understand the cheque has now been destroyed as the resident wished to offer this expenditure as a donation to the village.

Financial Regulations and Standing Orders

I recognise that the Council has again accepted the General Power of Competence rules which removes the S137 expenditure limit. I recommend that the Council adopt the NALC Financial

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Regulations and Standing Orders, although considering the difficult current circumstances, this can reasonably wait for the 2021 Annual Parish Council Meeting.

Under the above I recognise and consider appropriate the ring-fenced residents' contributions SDDP fund with regard to advice on the ongoing planning application on Sulis Down. This addresses the concerns I raised with regard to Procurement Standing Orders in the 2018-19 Internal audit.

With regards to the planning application, my previous experience with a village expansion and developer designed play areas, I would encourage the parish council to be strongly involved in the design and management of the play areas. Some developer designed play areas seem to have such little play benefit that children are not attracted to use them.

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