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Clerk to Monkton Combe Parish Council

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Ref: **Internal Audit Monkton Combe Parish Council 2025-26**

Dear Parish Council

I conducted an internal audit for the Parish Council on 6th May. I was able to sign the Annual Internal Audit Report 2024/25 positively, apart from item F. This is in regard to Petty Cash. As the Parish Council does not use Petty Cash, the item was marked as Not Covered.

The audit was generally satisfactory and compliant with policy and rules. I was instructed to look carefully at the Assertion 10 notes in relation to Digital and Data Compliance.

Assertion 10: Digital and Data Compliance
The move to electronic banking has largely been successful. However more emphasis has been put on Digital and Data Compliance which is contained within Assertion 10. Specifically, this year I took time to look whether appropriate governance arrangements are in place.

Whereas progress has been made – introducing new emails for Councillors for instance – there remains areas of concern.

1. The Standing Orders and Financial Regulations are reviewed annually at the Annual Parish Meeting. Changes have been made but attention should be given to redating the documents on the website and also making sure that the rules are followed.
2. An example of this is that the Chairman is not allowed to sign the RFO report under paragraph 2.60 of the Financial Regulations.
3. Part of this process assumes that the person who signs the report has checked the bank account using the electronic sign in processes. It is impossible to audit whether this is happening or whether further training needs to be carried out by the Clerk to ensure that the login process is followed. This was raised in the Internal Audit report last year but there is little evidence that any improvements have taken place.
4. The Website needs to be thoroughly proofread and updated. There is quite a lot of red ink on several documents which needs to be changed to black ink. Ian Croker is mentioned in some documents which is no longer appropriate.
5. The Accessibility statement is not working correctly especially in relation to the blue box (missing entirely) which should appear on the left hand side.

6. Indeed, I would recommend that the website is given a good read. It would be appropriate for this to be done by an external person and a modest fee paid for the time taken.
7. The National Guidance suggests that the Asset Register becomes more structured. However, it serves the purpose well. It does need updating though as there were several assets not included on it. Replacement values seem adequate and so the level of insurance is OK. With CIL spend, it is easy to forget to added assets to the asset register.
8. Supporting documents held on the Cloud "Sync" database. The Parish Clerk should be tasked to establish a better system to make referencing the documents much easier and ensure it is followed.
9. Outside contractors like Jeff Alvis should have his public insurance checked on an annual basis.

My only other comment is that I think it would be sensible for the Chairman to have the login details to the Sync folders where all documents are now archived. I did suggest this last year but I don't think it has been implemented.

All other matters were satisfactory, and I have completed the requisite documents.

Finally it was a pleasure to meet the newly appointed Parish Clerk, Sian Griffiths. In discussion with them, I understand that Geoff Davis is moving to more of a supervisory role working roughly 6 hours per month, with a view to retiring in 12 months time. Mrs Griffiths looks like a very good appointment but I would hope that Councillors will regularly monitor her progress during this transition year to offer her encouragement but also to identify additional training should it be necessary.

REDACTED

Patrick Dawson