

23 Alexandra Road,
Minehead
Somerset
TA24 5DR
Tel: 01643704963, email: bryan.howe@talk21.com

17th May 2016,
Mr A Giles
Clerk and responsible Financial Officer
Withycombe Parish Council
32 Parkhouse Road,
Minehead.
Somerset.

Dear Mr Giles,

Annual Report by the internal Auditor for the financial year ended 31 March 2015.

Thank you for your help in carrying out and completing the internal audit.

I have enclosed the Annual Return and I have completed and signed section 4-the annual report by the internal auditor

I also enclose my internal audit working papers together with other documents used in the audit. Please retain these for three years.

I have two points to bring to the attention of your Council.

- I note that your insurance cover runs out at the end of May 2016, I recommend that you obtain three quotes before renewing.
- I did not see the following documents, Standing orders, Code of conduct, Financial Regulations; however I have seen these previously. I recommend that all these documents are reviewed every year and updated. In the minutes I note in the minutes that you are going to amend standing orders to reduce the number of councillors to form a meeting to three. Has this been done?
- All pages of the minutes need to be initialled, and signed and dated by the chairman; March 2016 was not signed and dated.
- I note there is no income from advertising in the news letter in 2015/16.
- You will need to complete section 5 of the Grant Thornton return.

Thank you again for providing excellent accounts and documents.

The Parish Council should note that I have carried out a limited internal audit. The Council must ensure that effective controls are in place and are in operation, to prevent and minimise any possible losses through fraud and corruption.

Yours sincerely,



Bryan Howe
Internal Audit