

23 Alexandra Road,
Minehead
Somerset
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10^h May 2017,
Miss Samantha Rawle
Clerk and responsible financial officer
Withycombe Parish Council
60 Paganel Road
Minehead.
Somerset.

Dear Sam,

Annual Report by the internal Auditor for the financial year ended 31 March 2017.

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 some points to bring to the attention of your Council.

- I did not read in the minutes that the new clerk had been appointed please ensure that this is documented and a contract of employment is issued.
- 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.
- I note there is no income from advertising in the news letter in 2016/17.
- You will need to complete section 5 of the Grant Thornton return.
- I recommend that you have photo of assets.
- Balances are at £17,085 net, however £9,330 is earmarked for play equipment leaving, £7,755. This should be considered when setting the 2018/19 precept.
- I have made small alterations to the cash book and report.

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