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Kidderminster
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9 May 2018

William S Griffiths
Clerk of the Council
Quatt Malvern Parish Council
9 Stretton Close
Bridgnorth
WV16 5DB

Dear Bill

Internal Audit 2017/18

I would advise that I have now completed the audit and overall am satisfied that everything is in order. I have therefore signed the Report and would confirm that I have based my review around s4-18 to 4-20 of 'Governance and Accountability for Smaller Authorities in England'.

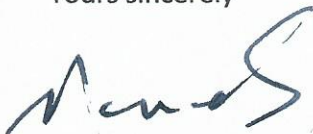
I am happy that all payments have been correctly authorised and Minuted, but not all the necessary documentation (bank statements, bank printouts, invoices, cheque counterfoils, etc) have been correctly signed/initialled. There are numerous instances of these being missed and so I would ask you to take care in future.

I appreciate that the payment to Greenbarnes was unusual and probably exceptional but clearly it was technically incorrect. Payment was made on-line, as I assume it was urgent, whereas it should have been paid by cheque. Your Standing Orders only allow for regular payments to be made by bank transfer. The result was that although payment was made on 21 December it was not authorised until almost one month later. (and even then not signed correctly)

If you wish to make on-line payments in future, then it will be necessary to change/amend your Standing Orders to reflect this. Given that payments (cheques) require three signatures, I don't see how you can pay on-line and still satisfy that requirement (at least via HSBC – it is possible via Lloyds or Barclays Banks).

Please do give me a call if you wish to discuss any of the above.

Yours sincerely



Steve Jones CeCM, Cert BB&C

