

# Bishops Lydeard and Cothelstone Parish Council

## Intermediate Level review – 2024/25

**Point 1 - Consider the relevant minutes and agenda papers from the meetings at which the annual review of risk management arrangements during 2024/25 were discussed.**

**Response:** Risk Assessment for the Parish Council was conducted during the Parish Council meetings on 12<sup>th</sup> June 2024 (Ref: Agenda Item 9 - 145/24) and 12<sup>th</sup> March 2025 (Ref: Agenda Item 12 – 069/25).

The meeting minutes and Risk Assessments documents can be found at:

<https://bishopslydeardparishcouncil.gov.uk/wp-content/uploads/2024/05/Minutes-12-June-2024.pdf>

<https://bishopslydeardparishcouncil.gov.uk/wp-content/uploads/2024/06/RA-2024.pdf>

and

<https://bishopslydeardparishcouncil.gov.uk/wp-content/uploads/2025/04/12-March-2025-PC-Meeting-Minutes-Adopted.pdf>

<https://bishopslydeardparishcouncil.gov.uk/wp-content/uploads/2025/03/Agenda-12-Risk-Assessment-2024-25-1.pdf>

It was noted that a separate MUGA Risk Assessment should be completed. This was completed by the Royal Society for the Prevention of Accidents (ROSPA) Play Safety Team and reviewed during the Parish Council meeting on 14<sup>th</sup> August 2024 (Ref: Agenda item 22 – 211/24).

The meeting minutes and RoSPA Play Safety Team Report can be found at:

<https://bishopslydeardparishcouncil.gov.uk/wp-content/uploads/2024/09/Minutes-14th-August-2024.pdf>

and

<https://bishopslydeardparishcouncil.gov.uk/wp-content/uploads/2024/08/Rospa-report-290724.pdf>

The MUGA is managed by a separate committee, and they inspect the MUGA weekly. It was noted by the Internal Auditor that ‘the clerk was able to show the MUGA inspection sheets and explained that any issues identified are reported to him for resolution.’

## **Point 2 - 2023/24 external auditor report 'except for' matters**

Section 1, Assertion 1 has been incorrectly completed. Information from the internal auditor highlights the fact that bank reconciliations were not reviewed regularly throughout the year. As a result, this assertion should have been answered 'No'.

**Response:** In 2024/25 bank reconciliations have been regularly conducted. The internal auditor noted 'bank reconciliations are presented to the Council on a quarterly basis, which is appropriate for a Council of this size.'. The Parish Council plans to complete bank reconciliations monthly now that they are using Scribe Accounts.

## **Point 3- Other matters not affecting our opinion which we draw to the attention of the authority**

The smaller authority has confirmed that it has not complied with the governance Assertion in Section 1, Box 2, and it has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified. This is consistent with the Internal Auditor's response to Internal Control Objective B and their detailed report. In the completion of the Annual Internal Audit Report, and their detailed report, the internal auditor has drawn attention to a weakness in respect of documentation published on the website. The smaller authority has provided an explanation and will ensure action is taken to address the area of weakness in a timely manner.

### **Response:**

The Parish Council website has been significantly improved during 2024/25. The internal Auditor noted 'that the new Clerk is making great progress regarding the publication of documents, aided by the implementation of a new website, which enables more information to be published in a more intuitive manner.' Further improvements are planned to comply with the freedom of information act and the Parish Council will review the information it publishes with reference to the ICO model publication scheme.