

23 Alexandra Road,  
Minehead  
Somerset  
TA24 5DR

Tel: 01643704963, email: [bryan.howe@talk21.com](mailto:bryan.howe@talk21.com)

29th June 2015,

Mrs A Rose,  
Clerk and Responsible Financial Officer,  
Dulverton Town Council  
PO Box 8,  
Dulverton,  
Somerset  
TA22 9YD

Dear Mandy.

I am writing regarding the internal audits for 2013/2014 and 2014/2015.  
In my report for 2013/14, I made the following recommendation regarding one of the Councils projects:

- *Sensible spending; I note from the minutes that these grants are discussed and then recommended at a public meeting and then are approved at full Council. I recommend that the Town Council consider introducing a system of control to ensure that these are genuine organisations and that the money provided by the Town Council is spent on approved projects. This could be done by asking for copies of their accounts when applying for the grant and requesting that copies of invoices are provided to the Town Council.*

From reading the minutes from both years' money has been received from various sources such as, *Sensible Spending, Traffic Management, Our place*, and it not always clear in the minutes if the Town Council had agreed to apply for these funds or if the Town Council actually support the schemes. It is very important that the Town Council acknowledges that these projects are endorsed and that there is a robust audit trail in place. For example:

- *Sensible Spending:* There needs to be an audit trail regarding how and where the money is spent which is in agreement with the funder/sponsor. £27K
- *Traffic Management:* Approve the employment of consultants and working funds. £10K
- *Our Place:* Approve the employment and payment of a consultant. £13K

When carrying out the 2013/2014 and the 2014/2015 audits we discussed my concerns about the lack of control and audit trail of these projects particularly the employment of consultants without approval of the Council. This was not in my reports because remedial action was to be taken, however I do feel that I need to put this in writing as all projects need to conform to the Town Councils Standing Orders and Financial Regulations and I recommend that a full review of all projects where funding has been received is carried out and the above issues discussed and rectified at the next Council meeting.

Yours sincerely,

Bryan Howe (Internal Audit)