

# MID KENT AUDIT

Geoff Levitt  
The Treasurer  
Tunbridge Wells Commons Conservators  
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28 June 2016

Dear Geoff

## **Annual Internal Audit Report 2015/16 to Tunbridge Wells Commons Conservators**

We have now completed our work examining the financial statements and supporting records of the Commons Conservators provided to us on and after 13 June 2016. We undertook our work in conformance with *Public Sector Internal Audit Standards*. We also considered the internal control objectives set out in the *Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual return for the year ended 31 March 2016*.

We examined the evidence provided and posed further questions to officers of the Conservators. The design and performance of controls used in compiling Conservators' financial records for nine of the ten relevant objectives is sound. We provide further detail below on the sole exception.

*Internal Control Objective C: This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*

We could not agree with this statement. Although the Conservators have clearly considered risk for specific decisions (including budget setting) there is no direct consideration of risk as a threat to achieving objectives. Also the Conservators has not undertaken a review on adequacy of its risk management arrangements.

So, we recommend for 2016/17 the Conservators set up a means of identifying and assessing the risks to achieving its objectives and subject that means to periodic review after that.

Please do contact me or the audit team should you need any further help.

Yours sincerely,



Rich Clarke  
Head of Audit Partnership