

Fincham Parish Council

Internal Audit Report 2020/2021

I have examined Invoices, Receipts, Bank Account Statements and other accounting records for Fincham Parish Council for the Financial Year 2020/2021.

It is noted that the Parish Council does not keep Petty Cash, any such expenditure is made by the Clerk and reclaimed on her expenses which are subject to the same level of scrutiny as other purchases made by the Parish Council .

I can confirm that the receipts and payments are appropriate, properly authorised, and minuted, and carried out according to Financial Regulations. The accounting records are very well kept and clearly set out, with a clear audit trail from underlying financial records to the final accounts. I note that all payments were made by BACS or Direct Debit in this Financial Year. I can confirm that all payments were listed and shown to be properly authorised by members approved as Cheque Signatories.

I can confirm that the year-end accounts agree to the receipts and payments recorded in the Cash Book.

It is noted that effective from this Financial Year, 2020/2021 there has been a change in reporting on the Accounts Statement of the Annual Return. The Clerk's Salary and employment costs only is shown under one expenditure head. The Clerk's expenses are included with the remainder of expenditure costs. This analysis has been re-worked for the Financial Year 2019/2020 as a comparison.

The Members' Handbook which includes the Parish Council's Standing Orders, Financial Regulations, Risk Assessment and other policies compiled by the Clerk was revised in July 2020. The Standing Orders were revised to enable virtual meetings because of Covid-19. The revised Member's Handbook was adopted at the Parish Council Meeting on Wednesday 22nd July 2020 (held virtually). A review of the Risk Management Assessment, Business Recovery Map/Continuity Plan and Information available under the Model Publication Scheme documents was carried out in November and they were formally approved at the meeting held on 25th November 2020. Likewise a review of Communication and Social Media Policy was approved at the meeting held on 27th January 2021.

It is my opinion that the regulations contained in the Members' Handbook together with the additional policies reviewed in later in the Financial Year are effective in providing a robust Internal Control mechanism . The Parish Council's continued adherence to these regulations should significantly minimise its business risks



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Internal Auditor
May 3rd 2021