

Fincham Parish Council

Internal Audit Report 2021/2022

I have examined Invoices, Receipts, Bank Account Statements and other accounting records for Fincham Parish Council for the Financial Year 2021/2022.

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 approved, and carried out according to Financial Regulations. The accounting records are very well kept, clearly set out and well presented, with a clear audit trail from underlying financial records to the final accounts.

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

Owing to staff sickness, the Parish Council, of necessity, has had to employ two Locum Clerks during the latter part of the year. It is noted that the minutes taken by the first Locum Clerk were incomplete in that they did not include a report on payments made. However I am pleased to report that the minutes written by the present Locum Clerk do include this important information which ensures continuity, aids transparency, further strengthens Internal Control and improves the Audit trail.

It is noted that most payments have been made by BACS or Direct Debit. It is recommended that in the case of the few payments made by cheque, the cheque stubs are initialled by the cheque signatories as was the case previously, when most payments were made by cheque.

The Members' Handbook which includes the Parish Council's Standing Orders, Financial Regulations, Risk Assessment and other policies were reviewed in November 2021. The Standing orders were revised to remove the measures which enabled virtual meetings during the Covid Pandemic. The revised Members' Handbook was approved and formally adopted at the Parish Council meeting held on 24th November 2021.

It is my opinion that the regulations contained in the Members' Handbook 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 16th 2022