

INTERNAL AUDITOR REPORT

FOTHERBY PARISH COUNCIL

22nd April 2023

I have examined the records, financial and administrative, of Fotherby Parish Council for the purpose of end of year 2022 2023 audit and report as follows:

Accounting records (A) (yes)

Accounting records were properly and accurately kept throughout the year, and the Clerk forwarded via email the spread sheet cash book. It is noted that 4 cheques signed 3rd April 213 (1333 – 1336) are outside this financial year.

Financial Regulations/Standing Orders (B) (yes)

Financial Regulations were agreed 3rd January 2023, Risk Assessment ratified 6th Feb 23. I could not see any reference to adopting/revising Standing orders. VAT accounted for and claimed

Risks (C) (yes)

All payments are supported by invoices and approved in the minutes, regular reports and updates on financial matters are noted. Risk Assessment was agreed 6th Feb 2023. Regular bank reconciliations reported.

Precept (D) (yes)

The process for setting the precept has been adequately undertaken

Income E (yes)

Income was as anticipated, Clerk forwarded spreadsheet cash book showing income.

Petty Cash (F) (N/C)

There is no petty cash, expenses incurred by the Clerk are reclaimed on receipts.

Salaries (G) (yes)

From the Employees Year to Date summary submitted, it appears the council operate the PAYE system through Inland Revenue RTI. However, the year to date summary shows tax due of £559.40, but I did not see any payments made to HMRC for PAYE tax. Again the Council is employer of the Clerk who, as an officer of the council, is an employee and subject to PAYE system.

Assets (H) (yes)

The Assets Register is available and up to date.

Reconciliations (I) (yes)

Regular reports are submitted to Council and regular bank reconciliations undertaken at year end.

Accounting Statements (J) (yes)

These are carried out properly as receipts and payments system.

Exemption 21/22 (K) (yes)

The Authority correctly declared itself exempt in 21 22

Information on Website (L) (yes)

Information was clearly and correctly published on the website

Period Exercise Public Rights (M) (yes)

The notice for exercise of public rights was clearly published

Publication Requirements (N) (yes)

The authority complied with the publication

My only comment would be regarding some minute entries, - Minute 6th June 2022 (50/22 implies that the Clerk was to email councillors for a decision; please note it is not permissible for council's decisions to be made via email – decisions are made at meetings by a show of hands of those present. Similarly, an absent councillor cannot second a proposal (minute 6th Feb 23).

J. Cooper BSc