

INTERNAL AUDITOR REPORT

FOTHERBY PARISH COUNCIL

17th April 2025

I have examined the records, financial and administrative, of Fotherby Parish Council for the purpose of end of year 2024 2025 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.

Financial Regulations/Standing Orders (B) (yes)

Regulations and Policies were adopted and followed throughout the year

Risks (C) (yes)

All payments are supported by invoices and approved in the minutes, regular reports and updates on financial matters are noted. 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)

The Clerk appears to use the Inland Revenue RTI system and, although not in the normal fashion, the Council meets its obligations regarding tax due.

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 2022 2023

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

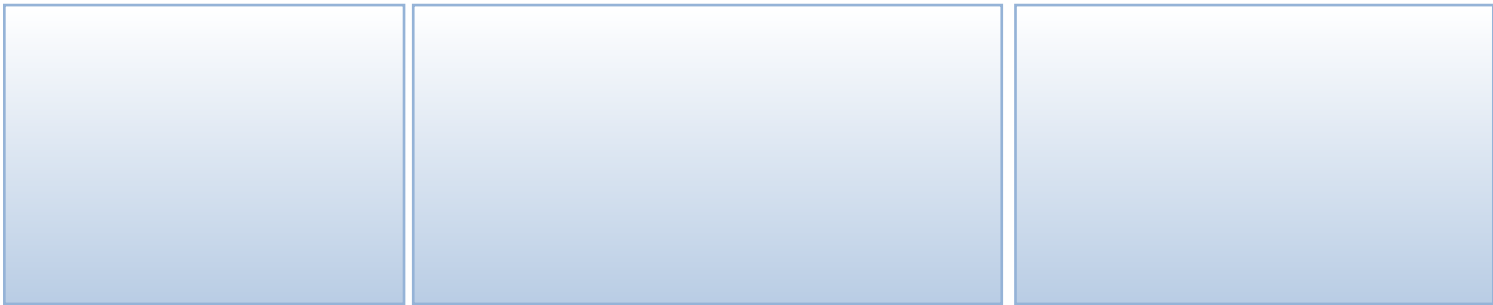
Publication Requirements (N) (yes)

The authority complied with the publication

I am pleased to complete the Internal Audit for Fotherby Parish Council for year 2024 2025. The Clerk presented the information and there was a good audit trail. My only comment, although I appreciate it has been discussed by Council and agreed, is that the Clerk paying the tax liability on behalf of the Council from her own account, and then claiming it back is unusual. This is the only Council I audit doing it this way and should the current Clerk leave then it is unlikely a replacement Clerk would be so willing.

J. Cooper BSc

17th April 2025



Fotherby Parish Council

17th April 2025

INVOICE

To examining papers delivered and checking correct procedures have been undertaken.

Examining invoices and minutes to ensure payments approved by council

Viewing website to obtain information

Completing Audit form

| | | |
|----------------|-------|----------------------|
| | FEE | £45.00 |
| Return postage | | £ 9.99 |
| | TOTAL | <u>£54.99</u> |

Cheques made payable to J. Cooper

BACS:

Sort 77-72-13

Account: 01299268