

INTERNAL AUDITOR REPORT

FOTHERBY PARISH COUNCIL

25th May 2021

I have examined the records, financial and administrative, of Fotherby Parish Council for the purpose of end of year 2020/2021 audit and report as follows:

Accounting records

Accounting records were properly and accurately kept throughout the year. These are on spreadsheet e mailed to me.

Financial Regulations/Standing Orders

All policies have been reviewed throughout the year.

Risks

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

Precept

The process for setting the precept has been adequately undertaken

Income

Income has been properly received and recorded.

Petty Cash

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

Salaries

The Clerk has set up a PAYE system using the HMRC RTI system and has confirmed administrating a PAYE, however there are no payments shown to HMRC for any tax deductions at source.

Assets

An up to date Asset Register is provided

Reconciliations

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

Accounting Statements

These are carried out properly as receipts and payments system.

NOTES

It has been a difficult year for Councils due to the inability to hold face to face meetings, but the Clerk and Councillors have continued to progress the business of the Council and should be congratulated for this.

J. Cooper BSc