

INTERNAL AUDITOR REPORT

FOTHERBY PARISH COUNCIL

20th April 2022

I have examined the records, financial and administrative, of Fotherby Parish Council for the purpose of end of year 2021/2022 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

Publication Scheme, Complaints Procedure, Risk Management policies all to be reviewed in July 2022, Financial Regulations were ratified in March 2022.

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.

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

There are no June minutes (presume no meeting), but reference is made to a Council meeting held in June in the August minutes.

J. Cooper BSc