

Marshland St James Parish Council

Internal Audit Report 2018/2019

I have examined Invoices, Receipts, Bank Account Statements and other accounting records for Marshland St. James Parish Council for the Financial Year 2018/2019.

It is noted that 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 minuted, and carried out in accordance with the council's Financial Regulations. The accounting records are very well kept and clearly set out, with a clear audit trail from underlying financial records to the final accounts.


I can also confirm that the year-end accounts agree to the receipts and payments recorded in the Cash Book.

It is noted that higher than budgeted expenditure in this financial year has resulted in lower reserves than those recommended by the National Association of Local Councils. The Precept set for 2019/2020 has prudently been increased to partly redress this situation.

The Standing Orders, Financial Regulations, Risk Assessment, and other policies compiled by the Clerk were reviewed in January 2019.

There had been an amendment to the Financial Regulations in May 2018, in order to allow the Clerk in consultation with the Chairman and /or Vice-Chairman to approve expenditure below £250.00 without the need for further quotations or approvals . This would allow the Clerk to expedite repairs etc when necessary. The amendment to item 4.1 of the Financial Regulations was adopted by members at their meeting on May 14th 2018. It is noted that substantial amendments had been made to the Standing Orders, in order to bring them up to date in line with the model standing orders from the National Association of Local Councils. The revised Standing Orders, Financial Regulations, Risk Assessment and other policies were formally approved at the meeting of the Parish Council on 7th January 2019.

It is my opinion that the above regulations and Standing Orders are effective in providing the basis of a robust Internal Control mechanism. The council's continued adherence to these regulations should significantly minimise its business risk



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