

Marshland St James Parish Council

Internal Audit Report 2020/2021

I have examined Invoices, Receipts, Bank Account Statements and other accounting records for Marshland St James Parish Council for the Financial Year 2020/2021.

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 .

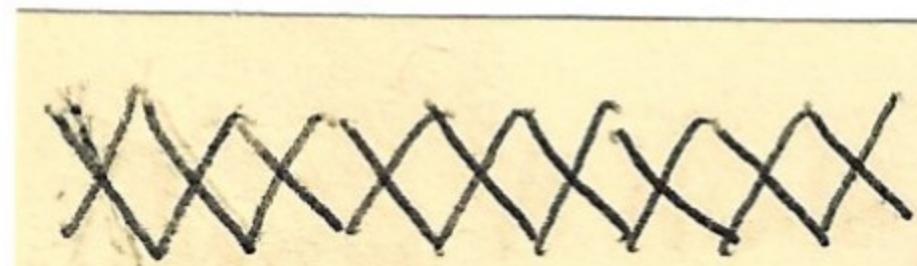
I can confirm that the receipts and payments are appropriate, properly authorised, and minuted, and carried out according to Financial Regulations. The accounting records are very well kept and clearly set out, with a clear audit trail from underlying financial records to the final accounts.

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

It is noted that effective from this Financial Year, 2020/2021 there has been a change in reporting on the Accounts Statement of the Annual Return. The Clerk's Salary and employment costs only is shown under one expenditure head. The Clerk's expenses are included with the remainder of expenditure costs. This analysis has been re-worked for the Financial Year 2019/2020 as a comparison.

The Parish Council's Standing Orders were revised in July 2020 to enable virtual meetings because of Covid-19. The revised Standing Orders were adopted at the Parish Council Meeting on Wednesday 13th July 2020 (held virtually). A review of the Financial Regulations, Financial Risk Assessment, Communication and Social Media, Equal Opportunities and Child Safeguarding Policies , and Information available under the Model Publication Scheme was carried out in December and they were formally approved at the meeting held on 14th December 2020.

It is my opinion that the Standing Orders, Financial Regulations Financial Risk Assessment together with the additional policies listed above are effective in providing a robust Internal Control mechanism . The Parish Council's continued adherence to these regulations should significantly minimise its business risks



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Internal Auditor
May 10th 2021