

Marshland St James Parish Council

Internal Audit Report 2021/2022

I have examined Invoices, Receipts, Bank Account Statements and other accounting records for Marshland St James parish Council for the Financial Year 2021/2022.

The Parish Council does not keep Petty Cash, any such expenditure is made by the Clerk and reclaimed on his/her expenses which are subject to the same level of scrutiny as other purchases made by the Parish Council. It is noted that during this financial year this method has been used, of necessity, to purchase larger items of expenditure, e.g. the new Laptop Computer, these items do not, in my opinion, fall into the category of Petty Cash and should be purchased directly.

I can confirm that the receipts and payments are appropriate, properly authorised and approved, and carried out according to Financial Regulations. The accounting records are very well kept, clearly set out and well presented, 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.

A new clerk was appointed in September 2021 and the format of the minutes has been changed. It is noted that the reporting of financial information, provided in a separate table relates only to cheques for signature at the meeting. Previously a comprehensive list of all financial transactions relating to payments including DDrs/SO's and any cheques which had been raised since the previous meeting, in addition to those which were to be signed at the meeting, was presented for approval and this was then minuted. In my opinion this level of reporting ensures continuity, further strengthens Internal Control, aids transparency and the Audit Trail and it is recommended that this is adopted in future.

The Parish Council's documents including Standing Orders, Financial Regulations, Financial Risk Assessment and other policies were reviewed in February 2022 and were adopted by the Parish Council at their meeting on 14th February 2022.

It is my opinion that the Standing Orders, Financial Regulations, Financial Risk Assessments together with additional policies 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 4th 2022