

Beachamwell Parish Council

Internal Audit Report 2020/2021

I have examined Invoices, Receipts, Bank Account Statements and other accounting records for Beachamwell 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. These were adopted at the Parish Council Meeting on Wednesday 15th July 2020 (held virtually). The Parish Council formally adopted the Financial Regulations, Financial Risk Assessment and Equal Opportunities Policy, compiled by the Clerk on Wednesday 20th January 2021.

It is noted from the minutes that a new Clerk has been appointed for the next Financial Year. The present Clerk has in addition to producing an excellent set of financial records, brought the Standing Orders, Financial regulations, Financial Risk Assessment, and Equal Opportunities Policy up to date in accordance with current legislation and put in place procedures for these to be regularly revised and approved by members, providing a firm basis for the new Clerk going forward.

It is my opinion that adherence to these regulations and policies, which are effective in providing a robust Internal Control mechanism, will significantly minimise the Parish Council's business risks.

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Internal Auditor

April 19th 2021

