

**INTERIM INTERNAL AUDIT REPORT TO THE MEMBERS OF
FERNWOOD PARISH COUNCIL**

This interim internal audit encompasses the financial records up to and including 31 December 2021.

The accounts are prepared on a receipts and payments basis.

The Council makes most payments by Direct Debit or BACS. The Unity Trust account requires two members to authorise.

All staff are paid by BACS, have contracts, are being paid above minimum wage levels and are taxed where appropriate. The Council are members of the Local Government Pension Scheme.

Six transactions were spot checked. An Excel spreadsheet ledger was maintained and up to date. It was arithmetically correct. All sampled payments were supported by invoices.

It was noted that the minuted amounts did not always correspond with the actually paid amounts.

Payment 24 was minuted as £95+Vat (£114), yet only £102.6 was paid.

Payment 173 was minuted as £216.18, yet invoiced was £96.42, the amount paid.

The Agendas are signed, informative and displayed with 3 clear days' notice.

The minutes are generally informative and well written. Payments of a non-regular nature are minuted. Bank Balances are not minuted but bank reconciliations are available online allowing members of the public to assess the Council's financial position.

Section 137 payments have been identified in the cashbook.

The Council swiftly adopted virtual meetings during the Covid-19 pandemic to ensure council business could continue. The clerk was given delegated powers to deal with day-to-day operations.

Finally, may I thank the Clerk for her assistance and co-operation during this internal audit.

Belina Boyer PSLCC

3 Jackson Court
Farndon
Newark
Nottinghamshire
NG24 3TS

Tel: 01636-605336, 07772973411

E-mail: belinaboyer@outlook.com

Belina Boyer PSLCC

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