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HOVETON PARISH COUNCIL
Internal Auditor's Report for Year ended 31st March 2021

Income and Expenditure

I have inspected the books and records of Hoveton Parish Council for the year ended 31st March 2021 as presented to me by the Parish Clerk. As in previous years I selected a number of transactions at random from the Cash Book and in each case I found that they had been correctly recorded and agreed to both the appropriate invoice and the Council bank statement. Each payment had been authorised and recorded in the council minutes. VAT had been correctly recorded and included in a claim for refund from HMRC.

Bank Accounts

The Current account and Business Savings account balances at Barclays Bank were both correctly reconciled to the Cash book at 31st March 2021.

Payroll and Expenses

Payments to both the previous Council Clerk and her recent replacement were paid in accordance with their Employment Contracts and any expense claims, which appear reasonable, were all authorised within the council minutes.

Public Works Loan

Two payments were made during the year to the Public Works Loan Board together totaling £8,808.54 including interest. These were in accordance with the loan agreement and had the effect of reducing the loan outstanding by £7,788 to £17,213 at 31st March 2021.

Financial Planning

The Council prepares budgets for Income and Expenditure for each financial year and variances to actual figures are reported and explained to Council. I noted that a Financial Plan for 2021/22 has been prepared and used for the calculation of the Council's precept requirement from North Norfolk District Council

Council Minutes

I reviewed the Council minutes for the year and found nothing of a financial nature that had not been recorded in the accounting records.

Summary

Overall I found that the accounting records continue to be extremely well maintained and presented. I found nothing of concern that I wish to bring to the Council's attention. I was able therefore to once again sign the Annual Audit Commission return without reservation.



Roger Canwell
Accountant and Independent Examiner 14th May 2021