

INTERNAL CONTROL REPORT

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability through requirements related to internal control and internal audit.

Whilst the Parish Council has reviewed the effectiveness of the internal audit (independence, competence, proportionate and scope), it has a requirement levied on it to ensure that its financial management is adequate and effective and that it has a sound system of internal control:-

'The regulations require active participation by members in providing positive assurance to the electors of their stewardship of public money. The framework of accountability is risk-based i.e. level of control and management must be appropriate to the risk involved. The Council must determine the most appropriate method of internal control....care should be taken to ensure that internal control tests are proportionate and relevant and that they are neither seen as, nor intended as, undue interference in the RFO's day to day management of financial affairs.'


As part of its internal control, the [Town/ Parish Council] has appointed a non-signatory Councillor to conduct a review of the system of internal control via the following tests on a quarterly basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	Yes or No	
Ensuring an up to date Register of Assets		
Regular maintenance arrangement for physical assets	YES	COMPLETED AND MINUTED AS APPLICABLE WHEN REVIEWS ARISE
Annual review of risk and the adequacy of Insurance cover	YES	LAST REVIEWED AT RENEWAL
Annual review of financial risk		
Awareness of Standing Orders and Financial regulations		
Adoption of Financial and Standing Orders		
Regular reporting on performance by contractors	YES	SEE MEETING MINUTES
Annual review of contracts (where appropriate)		
Regular bank reconciliation, independently reviewed	YES	MONTHLY BY S.DACK SEE COPIES AND MINUTES
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	YES	SEE MEETING MINUTES

Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	YES	SEE MEETING MINUTES
Payments supported by invoices, authorised and minuted	YES	INVOICES REVIEWED AND EXPENDITURE MINUTED
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	YES	REVENUES BY S. DACK AT REGULAR B: MONTHLY REVIEW
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	YES	SEE MINUTES
Contracts of employment for staff Contract annually reviewed ✓ Updating records to record changes in ✓ relevant legislation PAYE/NIC properly operated by the ✓ Council as an employer	YES	ONLY EMPLOYMENT CONTRACT IS THAT OF CLERK. REVIEWED ANNUALLY BY CHAIR AND DOCUMENTED. OUTCOME DOCUMENTED IN MINUTES
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	YES	DOCUMENTED WHEN APPLICABLE IN CASH BOOK
Regular financial reporting to Parish Council	YES	B: MONTHLY - SEE MINUTES
Regular budget monitoring statements as reported to Parish Council	YES	B: MONTHLY - SEE MINUTES
Compliance with 2015 Regulations: Officer Decision Reports		
Compliance with Local Transparency Code Of 2015: Items of expenditure incurred over £500		
Minutes properly numbered and paginated with a master copy kept in for safekeeping	YES	SEE MINUTES
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	YES	MINUTED AS APPLICABLE
Adoption of Codes of Conduct for Members		
Declaration of Acceptance of Office		

Date of review of system of Internal Controls..... 8/11/2020

Review of system of Internal Controls carried out by:

Name..... STUART DACK Signature..... 

Report submitted to Council (date)..... 8/11/2020

(minute reference).....

Next review of system of Internal Controls due.....

Additional comments by reviewer:

A NUMBER OF THE REVIEWS HAVE NOT BEEN POSSIBLE DUE TO COVID 19 RESTRICTIONS. COUNCIL MEMBERS MADE AWARE AND MINUTED.

