

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 Council has appointed a non-signatory Councillor to conduct a review of the system of internal control via the following tests on an annual 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	YES	updated on 18 July 2022 and available on website <i>RaB</i>
Regular maintenance arrangement for physical assets	YES	Physical checks carried out by Clerk <i>RaB</i>
Annual review of risk and the adequacy of Insurance cover	YES	carried out 18 July 2022 <i>RaB</i>
Annual review of financial risk	YES	reviewed annually at ACM <i>RaB</i>
Awareness of Standing Orders and Financial regulations	YES	reviewed annually at ACM <i>RaB</i>
Adoption of Financial and Standing Orders	YES	reviewed annually at ACM <i>RaB</i>
Regular reporting on performance by contractors	n/a	n/a /
Annual review of contracts (where appropriate)	n/a	n/a

Regular bank reconciliation, independently reviewed	YES	circulated and reviewed at every meeting as Financial Regulations <i>RaB</i>
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	YES	circulated and reviewed at council meeting <i>RaB</i>
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	YES	where applicable <i>RaB</i>
Payments supported by invoices, authorised and minuted	YES	authorised and minuted at council meeting <i>RaB</i>
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	YES	reviewed and minuted at council meeting <i>RaB</i>
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	YES	authorised and minuted at council meeting <i>RaB</i>
Contracts of employment for staff	YES	Clerk only <i>RaB</i>
Contract annually reviewed	YES	<i>RaB</i>
Updating records to record changes in relevant legislation	YES	<i>RaB</i>
PAYE/NIC properly operated by the Council as an employer	YES	<i>RaB</i>
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	YES	Clerk claims VAT annually. Document circulated and minuted as income at council meeting <i>RaB</i>
Regular financial reporting to Parish Council	YES	circulated, authorised and minuted at council meeting <i>RaB</i>
Regular budget monitoring statements as reported to Parish Council	YES	budget progress at least twice a year <i>RaB</i>
Compliance with DCLG Guide <i>Open & Accountable Local Government 2014, Part 4:</i> Officer Decision Reports	n/a	

Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	YES	Invoices are displayed on website <i>RaB</i>
Verifying that the Council is compliant with the General Data Protection Regulation requirements Are the following in place: <ul style="list-style-type: none"> • Audit / Impact Assessment • Privacy Notices • Procedures for dealing with Subject Access Requests • Procedure for dealing with Data breaches • Data Retention & Disposal Policies 	YES	Policies and Procedures are on website <i>RaB</i>
Minutes properly numbered and paginated with a master copy kept in for safekeeping	YES	Clerk keeps signed copy <i>RaB</i>
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	YES	ROI available on website <i>RaB</i>
Adoption of Codes of Conduct for Members	YES	reviewed at ACM <i>RaB</i>
Declaration of Acceptance of Office	YES	held by Clerk <i>RaB</i>

Date of review of system of Internal Controls..... *26 April 2023*

Review of system of Internal Controls carried out by:

Name *Rosalyn Ann Burrow* Signature
..... *ROSALYN ANN BURROW*

Additional comments by reviewer:

Report submitted to Council *15 MAY 2023*, Minute Ref:
15-05-23/14

Next review of system of Internal Controls due *MAY 2024*