

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, Wickhambrook 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 Yes or No	COMMENTS – check documents and initial
Ensuring an up-to-date Register of Assets		
Regular maintenance arrangement for physical assets		
Annual review of risk and the adequacy of Insurance cover		
Annual review of financial risk		
Awareness of Standing Orders and Financial regulations		
Adoption of Financial and Standing Orders		
Regular reporting on performance by contractors		
Annual review of contracts (where appropriate)		
Regular bank reconciliation, independently reviewed		
Regular scrutiny of financial records and proper arrangements for the approval of expenditure		

SALC. Reviewed July 2019

Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved		
Payments supported by invoices, authorised and minuted		
Regular scrutiny of income records to ensure income is correctly received, recorded and banked		
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification		
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		
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook		
Regular financial reporting to Parish Council		
Regular budget monitoring statements as reported to Parish Council		
Compliance with DCLG Guide Open & Accountable Local Government 2014, Part 4: Officer Decision Reports		
Compliance with Local Transparency Code Of 2015: Items of expenditure incurred over £500		

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 		
Minutes properly numbered and paginated with a master copy kept in for safekeeping		
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality		
Adoption of Codes of Conduct for Members		
Declaration of Acceptance of Office		

Date of review of system of Internal Controls.....

Review of system of Internal Controls carried out by:

Name..... Signature.....

Report submitted to Council (date).....

(minute reference)

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

Additional comments by reviewer: