

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.

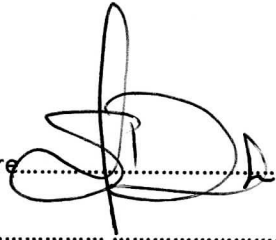
CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	Yes or No	
Ensuring an up to date Register of Assets	Yes	Held on website. Reviewed/and updated this year
Regular maintenance arrangement for physical assets	Yes	Maintenance plans and schedule held. Reviewed at PC meetings. ROSPA checks on play equipment
Annual review of risk and the adequacy of Insurance cover	Yes	Reviewed by PC's at renewal
Annual review of financial risk	Yes	Reviewed and adopted at PC meeting
Awareness of Standing Orders and Financial regulations	Yes	All PCs aware held on website
Adoption of Financial and Standing Orders	Yes	Adopted annually with a revision to be adopted at Sept PC meeting
Regular reporting on performance by contractors	Yes	Agenda items as appropriate
Annual review of contracts (where appropriate)	Yes	As appropriate
Regular bank reconciliation, independently reviewed	Yes	At every PC meeting by independent PC

Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Accounts provided and open to all at each PC meeting
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	*Yes	Now adopted
Payments supported by invoices, authorised and minuted	Yes	At each PC meeting and minuted
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	As above
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	Notifications sent to PCs and checked
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	Chairman reviews and conducts annual appraisal, approved at PC meeting PAYE/NIC undertaken by SALC
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	Recorded on statements. Refunds submitted June and notification circulated
Regular financial reporting to Parish Council	Yes	Agenda item at every meeting
Regular budget monitoring statements as reported to Parish Council	No	Not required as our expenditure is minimal and is monitored at every meeting
Compliance with 2015 Regulations: Officer Decision Reports	Yes	Comply with all aspects of transparency code
Compliance with Local Transparency Code Of 2015: Items of expenditure incurred over £500	Yes	Posted within AGAR
Minutes properly numbered and paginated with a master copy kept in for safe-keeping	Yes	Copies held electronically with a paper master copy held. All numbered. Signed off by Chair at each meeting
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	*Yes	ROI's completed by PCs with onus on PCs to declare but we will consider annual re-

		miniders
Adoption of Codes of Conduct for Members	Yes	Reviewed and adopted annually
Declaration of Acceptance of Office	Yes	Completed before office held

Date of review of system of Internal Controls.....28/08/2019.....

Review of system of Internal Controls carried out by:

Name...Stuart Dack.....Signature 

Report submitted to Council (date).....12/9/2019.....

(minute reference).....12. iii.....

Next review of system of Internal Controls due.....Feb 2020.....

Additional comments by reviewer: Review will be undertaken half yearly rather than quarterly in time for next PC meeting