

Internal Control Review

Document Control		
Date reviewed	26 th March 2024	Minute ref: 260324/25&28
Next review	26 th March 2025	

The Accounts & Audit (Amendment) (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 influence in the

As part of its internal control, the Parish Council has appointed two Councillors to conduct a review of the system of internal control via the following tests on a twice annual basis with a written report of any findings to be submitted to the Council and recorded in the minutes of the meeting.

CONTROL TEST	TEST DONE	COMMENTS – check documents & initial
Appointment of Chairman		
Approval of annual budget & setting of precept		
Ensuring an up-to-date Register of Assets		
Regular maintenance arrangement for physical assets		
Annual review of risk and adequacy of Insurance cover		
Annual review of Fidelity Guarantee and cover		
Annual review of financial risk		

Annual review of risk assessments		
Appointment of Internal Auditor		
Awareness of Standing Orders and Financial regulations		
Annual adoption of Financial & Standing Orders		
Regular scrutiny of financial records and proper arrangements for the approval of expenditure		
Payments supported by invoices, authorised and minuted		
Annual review of the effectiveness of the system of internal control		
Regular scrutiny of income records to ensure income is correctly received, recorded and banked		
Scrutiny to ensure precept recorded in the cashbook agrees to MSDC notification		
Scrutiny of grants awarded and declared in cashbook		
Monthly bank reconciliation reporting to Parish Council independently reviewed		
Bank Reconciliation reporting to Parish Council independently reviewed		
Bank Reconciliations periodically verified and signed off by a non-signatory Councillor		
Contracts of employment for staff		
Contracts of employment annually reviewed		
PAYE/NIC/Pension properly operated by Council as an employer		
Monthly budget monitoring statements reported to Full Council		
VAT: payments identified, recorded and reclaimed in the cashbook		
CIL reporting to Council in accordance with legislation		
CIL reporting to District in accordance with legislation		
CIL expenditure in accordance with legislation		
Compliance with Local Transparency Code 2015: items of expenditure incurred over £500		

Compliance with Data Protection Legislation – Council registered as a Data Controller		
Compliance with Data Protection Requirements: <ul style="list-style-type: none"> • Data Audit • Identify legal basis for processing data • Procedure for dealing with Subject Access Requests • Update of policies and privacy notices • Data Retention & Disposal • Procedures to detect, report and investigate personal data breaches 		
Compliance with Website Accessibility Requirements: <ul style="list-style-type: none"> • Website Security Certificate • Digital Accessibility • Standards for web content • Accessibility statement on website 		
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		