

WALBERSWICK PARISH COUNCIL

Review of Internal Controls Checklist

Adopted January 2020

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is achieved through internal control and internal audit. This is documented as "a relevant authority must ensure that it has a sound system of internal control which:

- a) facilitates the effective exercise of its functions and achievement of its aims and objectives;
- b) ensures that the financial and operational management of the authority is effective; and
- c) includes effective arrangements for the management of risk.

A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes."

The Council has determined that there should be an annual review of the internal controls and that this is carried out by an independent person who is neither the Responsible Financial Officer nor a Councillor who is a cheque signatory. This will create a written document which is submitted to the Council for approval by the end of the year. These internal checks are in addition to the work carried out by the Council's internal and external auditors following the end of the financial year.

Control Test	Comments & Documents Checked
(1) There is an up to date asset register.	Updated 31/03/19 and Minuted 360/19-20c)
(2) There have been reviews of risk and the adequacy of insurance cover.	Reviewed 09/09/19 and Minuted 412 19-20.5
(3) Standing Orders and Financial Regulations have been adopted during the year.	Reviewed and Readopted 13/05/19 and Minuted 359/19-20 but the Financial Regulations were Reviewed again in Jan 2020 and awaiting updates of these for website versions to become available

(4) There has been a review and approval of a risk assessment.	Last Reviewed in March 2019. Needs to be considered at either Feb or March 2020 Meetings
(5) An annual review of the budget for the following financial year has taken place.	A series of discussions at Meetings concluded with the Budget being finalised on 14/01/19 and Minuted 297/19
(6) A bank reconciliation has taken place on a minimum quarterly basis.	These have taken place at each Meeting and given to a CLR to check against Bank Statements
(7) Payments are supported by invoices, approval and inclusion in the minutes.	Presented to Council at each Meeting on the ATP's accompanied by invoices. ATP's are published on the website
(8) Receipts have supporting documentation, are reviewed and included in the minutes.	Reviewed at every Meeting and Receipts' Reports available on the website
(9) The precept requested has been received.	Two equal payments received on April 30 and September 27 2019
(10) There is a contract of employment for staff.	Checked and in place for both members of staff
(11) VAT has been correctly accounted for during the year and a claim has been made for the return of VAT paid in the previous year.	VAT has been accounted for in the Payment Spreadsheets presented at each Meeting. A claim was made on 09/12/19 and received 23/12/19

(12) S137 payments have been accounted for and included in the minutes.	No S137 payments have been made to date
(13) The budget has been monitored on a minimum quarterly basis.	Presented at each Meeting and Payments and Budget Reports available on the website
(14) Minutes have been signed and retained.	Filed and on the website
(15) The Code of Conduct has been adopted and the Declaration of Acceptance of Office form completed by the Chair.	Adopted and the Acceptance of Office by the Chair signed and minuted 348/19-20 on 13/05/19
(16) Documents in support of the above points have been retained and filed by the Parish Clerk/RFO.	Filed and Retained

Date of Review

January 27 2020

Reviewed by

CLLr. Jane SUTHERLAND-ROGERS

Signature

J Sutherland-Rogers

~~Parish Clerk/RFO~~

SIMON ASHTON

Signature

SE Ashton