

**WALBERSWICK PARISH COUNCIL**

**Review of Internal Controls Checklist**

**Adopted January 2021**

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.

<b>Control Test</b>	<b>Comments &amp; Documents Checked</b>
(1) There is an up to date asset register.	Updated and Minuted 11/05/20 (010/20-21)
(2) There have been reviews of risk and the adequacy of insurance cover.	Reviewed and Minuted 11/05/20 (009/20-21.2) and 14/09/20 (071/20-21.4)
(3) Standing Orders and Financial Regulations have been adopted during the year.	Standing Orders re-adopted unchanged and Minuted 11/05/20 (007/20-21) Financial Regulations re-adopted and unchanged and Minuted 11/05/20 (008/20-21)

(4) There has been a review and approval of a risk assessment.	Reviewed and Minuted 09/03/20 (516/19-20)
(5) An annual review of the budget for the following financial year has taken place.	Reviewed and Minuted 14/12/20 (128/20-21.1)
(6) A bank reconciliation has taken place on a minimum quarterly basis.	Reviewed at Meetings and a Councillor asked to check against Bank Statements which were Approved and Minuted.
(7) Payments are supported by invoices, approval and inclusion in the minutes.	Payments accompanied by Invoices Reviewed and Minuted at Meetings
(8) Receipts have supporting documentation, are reviewed and included in the minutes.	Reviewed and Minuted at Meetings
(9) The precept requested has been received.	Two equal payments Received 29/04/20 and 30/09/20
(10) There is a contract of employment for staff.	In place for both members of staff. No new staff in 20/21.
(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.	Accounted for in the Payment spreadsheets presented at Meetings. Claim made on 20/04/ 20 and Received 24/04/20

<p>(12) S137 payments have been accounted for and included in the minutes.</p>	<p>No S137 Payments have been made to date</p>
<p>(13) The budget has been monitored on a minimum quarterly basis.</p>	<p>Reviewed and Minuted June, September, October November and December 2020</p>
<p>(14) Minutes have been signed and retained.</p>	<p>Signed and Retained by the Chair.</p>
<p>* (15) The Code of Conduct has been adopted and the Declaration of Acceptance of Office form completed by the Chair.</p>	<p>No new Chair was appointed in 2020. [Last Signed and Minuted 13/05/19 (348/19-20)]</p>
<p>(16) An impact assessment audit has been carried out for any new policy which has potential GDPR implications.</p>	<p>There were no new Policies introduced with potential GDPR implications</p>
<p>(17) The Council's declaration of compliance under The Pensions Act 2008 is on course to be completed every three years.</p>	<p>Declaration completed on 03/08/20</p>
<p>(18) The Council has reviewed the effectiveness of the internal audit, including coverage and independence of the work carried out, access to the RFO and the timely follow up of the implementation of recommendations and addressing of comments made.</p>	<p>The Internal Auditor's Report and Action Plan were Reviewed and Minuted 13/07/20 (047/20-21). The Report contained no Recommendations and only three Comments which the Council accepted as being minor and were adequately addressed in the Action Plan.</p>

(19) Documents in support of the above points have been retained and filed by the Parish Clerk/RFO.	Filed and Retained
(20) These areas have therefore been identified as still requiring action before the end of the year.	<p>→ Nothing outstanding has been identified.</p> <p>* Covid Pandemic situation: The Annual Parish Meeting 2020 was postponed (Govt/NAHC guidance) and the positions of chair and vice chair rolled over until advised when a meeting can be held.</p>

**Date of Review** February 9<sup>th</sup> 2021

**Reviewed by** Councillor JANE SUTHERLAND ROGERS

**Signature** 

**RFO** SIMON ASHTON

**Signature** 

**Parish Clerk** 

**Signature** Mr MARK KNIGHT