

WALBERSWICK PARISH COUNCIL

Review of Internal Controls Checklist

Adopted on 10 January 2022

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.	WPC Asset Register 2020/21 – 31st March 2021 present and minuted as approved in meeting of 05/05/2021
(2) There have been reviews of risk and the adequacy of insurance cover.	Policy document and email circulation to all councilors viewed. Discussion, approval and agreement minuted 13th September 2021
(3) Standing Orders and Financial Regulations have been adopted during the year.	Copy of Standing Orders dated May 2021 and Financial Regulations dated May 2021. Minuted 5th May 2021 as 016/21-22.1 and 016/21-22.2 respectively.

<p>(4) There has been a review and approval of a risk assessment.</p>	<p>Risk Assessment for period 1 April 2020 to 31 March 2021 viewed. Document reviewed on 1st March 2021. Minuted as approved on 8th March 2021 (196/20-21)</p>
<p>(5) An annual review of the budget for the following financial year has taken place.</p>	<p>Final Budget 2022/23 document viewed. Minuted as considered 8th November 2021 (131/21-22.5), minuted as considered and adopted 13th December 2021 (156/21-22.2).</p>
<p>(6) A bank reconciliation has taken place on a minimum quarterly basis.</p>	<p>Bank Reconciliations for 1 April – 31 May 2021, 1 April – 31 August 2021, 1 April – 31 October 2021 viewed. All signed by preparer and reviewer. Checked main figures correlate to relevant Bank Statement, Receipts and Budget and Payment and Budget spreadsheets.</p>
<p>(7) Payments are supported by invoices, approval, and inclusion in the minutes.</p>	<p>All payments supported by invoices (or obvious equivalent), Signed Authorisation of Payments for each Council Meeting demonstrating inclusion in minutes. Also viewed statement signed by nominated councillor authorisers showing corresponding amounts paid to appropriate recipient for all months apart from December – upon discussion with RFO this part of process is picked up in quarterly meetings with Chairman which has not yet occurred – reviewer therefore satisfied that this will be routinely picked up in their next meeting in March.</p>
<p>(8) Receipts have supporting documentation, are reviewed and included in the minutes.</p>	<p>Receipts and Budget 2021/22 -31 December 2021 viewed and checked against supporting remittance, banked cheques. Above named document referenced in minutes.</p>
<p>(9) The precept requested has been received.</p>	<p>Precept approval for £20,000 dated 18th January 2021 correlates to Remittance advice for £10,000 with addition of £114 Tax Base Grant shown in bank statement on 30th April 2021 and second installment of £10,000 only on 29th September also shown in bank statement.</p>
<p>(10) There is a contract of employment for staff.</p>	<p>Contract of Employment for current Clerk dated 23rd September 2019 – signed by Clerk and Chairman at the time. Contract of Employment for current RFO dated 13th February 2019 – unsigned however satisfied that length of service implies acceptance.</p>

<p>(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.</p>	<p>VAT refund viewed and amount correlates to both Receipts and Budget 2021/22 – 31 December 2021 and amount received in bank statement on 23 September 2021</p>
<p>(12) S137 payments have been accounted for and included in the minutes.</p>	<p>No S137 payments made. Payments & Budget 2021/22 – 31 December 2021 viewed.</p>
<p>(13) The budget has been monitored on a minimum quarterly basis.</p>	<p>Payments & Budget 2021/22 – 31 May 2021 minuted 22nd June 2021 as reviewed and agreed (048/21-22.2). Payments & Budget 2021/22 – 31 August 2021 minuted 13th September 2021 as reviewed and approved (090/21-22) Payments & Budget 2021/22 – 31 October 2021 minuted 8th November 2021 as reviewed and agreed (131/21-22.1)</p>
<p>(14) Approved minutes have been signed and retained.</p>	<p>Folder containing minutes of full parish council meetings from 9th September 2019 to 13th December 2021 viewed. 11 meetings in each year plus extraordinary meeting in August 2021 all signed and dated on front page. Minutes checked for signature/initial and date on all subsequent pages for all meetings in 2021. Also viewed APM minutes for 2018 and 2021 all signed and dated as above. APM 2019 minutes on Village Website signed. No 2020 APM due to Covid pandemic constraints on public gatherings.</p>
<p>(15) The Code of Conduct has been adopted and the Declaration of Acceptance of Office form completed by the Chair.</p>	<p>Declaration of Acceptance of Office, including acceptance of Code of Conduct signed and dated 5th May 2021.</p>
<p>(16) An impact assessment audit has been carried out for any new policy which has potential GDPR implications.</p>	<p>Viewed policy schedule with 3 new policies for 2021. Data Protection Officer has confirmed an audit of these 3 and that they were assessed as having no GDPR impact.</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>Emailed acknowledgment of declaration from Pensions Regulator dated 4th August 2020 confirming declaration of compliance.</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.	Review and agreed effectiveness minuted on 22nd June 2021 (048/21-22.1). Marked up copy of Internal Audit report for 2020/21 Implementation and Recommendations showing queries and actions. Subsequent Action Plan minuted 12th July 2021 as considered and approved (065/21-22.1)
(19) Documents in support of the above points have been retained and filed by the Parish Clerk/RFO.	Retained, filed and very clearly labelled.
(20) These areas have therefore been identified as still requiring action before the end of the year.	No areas requiring action however, ref point 16, would support a more traceable method of impact assessing new policies for GDPR.

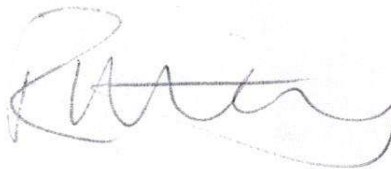
Date of Review

28th February 2022

Reviewed by

Rebecca Whiting

Signature



RFO


SIMON ASHTON

Signature

SE Ashton

070322

Parish Clerk



Signature

2nd March 2022