

WALBERSWICK PARISH COUNCIL

Review of Internal Controls Checklist

Adopted on 13 January 2025

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 dated 2023/24 dated 31 st March 2024 viewed. Reviewed by Council on 13 th May 2024 minuted 011/24-25.4
(2) There have been reviews of risk and the adequacy of insurance cover.	Current insurance cover note by Ansvar for 1 st Oct 2024 to 30 th Sep 2025. Reviewed by Council on 9 th Sep 2024 minuted 066/24-25.5 that increased asset value of £10,000 had been included in the new price.
(3) Standing Orders and Financial Regulations have been adopted during the year.	Financial Regulations document viewed was adopted October 2024 in meeting 14 th Oct 2024 minuted 086/24-25 agreed. Prior this the previous Financial Regulation were reviewed and re-adopted unchanged at meeting 13 th May 2024 minuted 018/24-25.2. Standing Orders document viewed was re-adopted May 2024 in meeting on 13 th May 2024 resolved to re-adopt with no changes minuted 018/24-25.1

(4) There has been a review and approval of a risk assessment.	<p>Risk Assessment to 31st March 2024 was approved and noted that 2024/25 version of the document would subsequently be presented annually to Council in the Annual Parish Meetings in May in meeting on 15th April 2024 203/23-24.</p> <p>Risk assessment for 1st April 2024 to 31st March 2025 viewed. Reviewed by Council on 13th May 2024. Approved as presented 012/24-25.</p>
(5) An annual review of the budget for the following financial year has taken place.	<p>Draft budget prepared and presented to Council on 11th Nov 2024 reviewed and approved 103/24-25.4.</p> <p>Precept confirmed ahead of Final Budget approval in meeting on 9th Dec 2024 resolved to make no further changes 121/24-25.1</p> <p>Final Budget 2025/26 viewed.</p>
(6) A bank reconciliation has taken place on a minimum quarterly basis.	<p>Bank Reconciliations prepared by RFO and reviewed by a Councillor were viewed for following periods with review and approval in listed meeting/minutes:</p> <p>1st April – 30th June 2024 (8th July 2024, 049/24-25.2)</p> <p>1st April – 31st August 2024 (9th Sep 2024, 066/24-25.4)</p> <p>1st April – 31st October 2024 (11th Nov 2024, 103/24-25.2)</p> <p>1st April – 31st December 2024 (13th Jan 2025, 138/24/25.2)</p>
(7) Payments are supported by invoices, approval and inclusion in the minutes.	<p>Authorisation of Payments sheets seen covering payments numbered 1 to 60 in 2024/25 with corresponding invoices (or equivalent evidence of purchase) for each payment. Same Authorisation of Payments sheet were approved at below listed meeting and minuted. Evidence of corresponding Transactions page/s on Treasurers Account for WPC bank account.</p> <p>15th Apr 2024 – 200/23/24.1 - Nos 1-6</p> <p>13th May 2024 – 011/24-25.1 Nos 7-15</p> <p>10th June 2024 – 032/24-25.12 Nos 16-22</p> <p>8th July 2024 – 049/24-25.3 Nos 23-26</p> <p>9th Sep 2024 – 066/24-25.6 nos 27 – 42</p> <p>No 42a (negative payment - flagpole)</p> <p>14th Oct 2024 – 083/24-25.3 Nos 43 -48</p> <p>11th Nov 2024 – 103/24-25.3 Nos 49 – 53</p> <p>9th Dec 2024 – 121/24-25.3 Nos 54 – 60</p> <p>13th Jan 2024 - 138/24-25.4 - Nos 61 – 63</p>

<p>(8) Receipts have supporting documentation, are reviewed and included in the minutes.</p>	<p>Remittance Slip/Advice, statement or, where none available, a print out from Treasurers Account of WPC bank account showing the relevant receipt amount under 'Money In' viewed. Receipts have been reviewed, accepted and minuted in following meetings:</p> <p>Receipts & Budget 2024/25 – 30 June 2024 viewed, showing Receipts 1 – 4. Accepted by Council 8th July 2024 049/24-25.1</p> <p>Receipts & Budget 2024/25– 31st Aug 2024 Showing Receipt 4a (negative receipt) accepted by Council - 9th Sep 066/24-25.3</p> <p>Receipts & Budget 2024/25 – 31 Oct 2024 – showing Receipt 5 – 6 accepted on 11th Nov 2024 103/24-25.1</p> <p>Receipts & Budget 31st December 2024 showing Receipt 7 accepted by council on 13th Jan 2025, 138/24-25.2</p>
<p>(9) The precept requested has been received.</p>	<p>Email dated 31st Jan 2024 confirming receipt of precept of £20,000 viewed. Precept request dated 12th December 2023 requesting same amount. Bank Statement 30th April 2024 confirming £10,000 received. Bank statements dated 27th Sep 2024 confirming £10,000 received. Precept request for 2025/26 dated 10th December 2024 requesting £20,000.</p>
<p>(10) There is a contract of employment for staff.</p>	<p>Contracts of Employment for the two members staff currently employed by WPC were viewed by same auditor on 28 February 2022. No recruitment has taken place in since and no change of contracts. No requirement to view these for this audit.</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>Claim Refund form viewed for period 1 April 2023 to 31 March 2024. Automatic confirmation email viewed showing submitted 02 April 2024. VAT Refund Claim 2023/24 – 2nd April 2024 document viewed showing 12 items and associated VAT paid total amount of which corresponds to total VAT paid in Payments & Budgets 2023/24 document and also to 'Money In' shown in print out of Treasurers Account of WPC bank account dated 10th April 2024 from HMRC VTR XEV.</p>
<p>(12) S137 payments have been accounted for and included in the minutes.</p>	<p>No S137 payments made. Payments & Budget 2024/25 viewed. However it was confirmed in meeting on 13th May 2024 that the council felt that relevant procedures and systems are in place to record accurately should it be needed (011/24-25.6)</p>

(13) The budget has been monitored on a minimum quarterly basis.	Payments & Budget 2024/25 reviewed at WPC meetings and approved as follows: 8 th July 2024 049/24-25.1 9 th Sep 2024 066/24-25.3 11 th Nov 2024 103/24-25.1 13 th Jan 2025 138/24-25.1
(14) Approved minutes have been signed and retained.	Hard copies not provided for this audit. All approved minutes signed and uploaded to website.
(15) The Code of Conduct has been adopted and a Declaration of Acceptance of Office form has been completed by both the Chair and Vice Chair and any other Council Members appointed during the year.	Code of conduct May 2022 re-adopted unmodified in meeting on 13 th May 2024 (018/24-25.8). Declaration of Acceptance of Office form viewed, signed and dated 13 th May 2023 for Chair and Vice Chair. No new councillors in this period. Chair 001/24-25 Vice 002/24-25
(16) An impact assessment audit has been carried out for any new policy which has potential GDPR implications.	Viewed policy schedule with 5 policies/procedures adopted or readopted in 2024 which have been reviewed for GDPR impact as dated. Privacy Policy – Residents and General Public April 2024 Privacy Policy – Councillors and Staff April 2024 Publication Scheme – April 2024 Holiday Leave and Absence Policy – April 2024 Use of Village Green – April 2024
(17) The Council's declaration of compliance under The Pensions Act 2008 is on course to be completed every three years.	Automatic email confirmation notifying re-enrolment from Pension Regulator dated 4 th February 2025 viewed. Notified of re-enrolment requirement by 2 nd December 2025.
(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.	Council agreed on 10 th June 2024 that the auditor was adequate 032/24-25.3 18 th March 2024 Council reviewed and approved internal audit recommendations 181/23-24.5.
(19) An Annual Governance and Accountability Return for the previous year has been completed, approved and submitted to the external auditor by the end of June, or submitted later in accordance with approvals received for a month by month extension.	AGAR Statement 2023/24 section 1 and 2 viewed. Email submission on 18 June 2024 viewed. AGAR statements were reviewed and approved by council at meeting on 10 th June 2024 (032/24-25.8 and 9)

(20) A review of the bank mandate has been carried out with attention given to enough signatories provided by current councillors and the removal of any who are no longer in post	A review of bank mandate by Council on 14 th Oct 2024. No changes required. 083/24-25.2.
(21) Monthly payments made by PayPal during the year have been subject to Council resolution and all other one-off payments made by PayPal have been requested in advance in writing.	Approval of use of Bank Direct Debit was approved and noted that would now include use of PayPal at Council on 13 th May 2024 011/24-25.7
(22) Documents in support of the above points have been retained and filed by the Parish Clerk/RFO	All documents in support of the above audit points have been retained adequately for review and organised in an exceptionally clear and transparent manner.
(23) These areas have therefore been identified as still requiring action before the end of the year	No changes required.

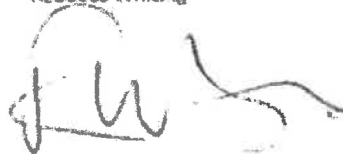
Date of Review

12th February 2025

Reviewed by

Rebecca Whiting

Signature



RFO

SIMON ASHTON

Signature

SE Ashton

Parish Clerk

MARK KNIGHT

Signature

