

Model Internal Control Statement and Report to Council. This document should be tailored to meet the needs of your Council particularly where [] are shown.

[NAME OF] TOWN/PARISH COUNCIL

CRETINGHAM, MORGENTHAU & HOD

INTERNAL CONTROL REPORT

The Accounts & Audit (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 interference in the RFO's day to day management of financial affairs.'

As part of its internal control, the [Town/ Parish Council] has appointed a non-signatory Councillor to conduct a review of the system of internal control via the following tests on a quarterly basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	Yes or No	
Ensuring an up to date Register of Assets	YES	SEE WEBSITE
Regular maintenance arrangement for physical assets	SUSSEX RETURN at next meeting	ONLY NOTEBODORS
Annual review of risk and the adequacy of Insurance cover	42.5.1 41.4.3.	SEE SEPTEMBER MINUTES
Annual review of financial risk	42.5.1	SEE JANUARY MINUTE
Awareness of Standing Orders and Financial regulations	42.5.3.	JANUARY MINUTE
Adoption of Financial and Standing Orders	42.5.3	JANUARY MINUTE
Regular reporting on performance by contractors		N/A
Annual review of contracts (where appropriate)		N/A

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Regular bank reconciliation, independently reviewed	YES	SEE BANK STATEMENTS + ACCOUNTS SPREADSHEET
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	YES	SEE MINUTES
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	YES	SEE ACCOUNTS SPREADSHEET
Payments supported by invoices, authorised and minuted	YES	SEE MINUTES + INVOICES
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	YES AP	SEE BANK STATEMENTS + ACCOUNTS
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	YES	SEE EMAIL FROM EAST SUFFOLK
Contracts of employment for staff		N/A
Contract annually reviewed		N/A
Updating records to record changes in relevant legislation		N/A
PAYE/NIC properly operated by the Council as an employer		N/A
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	YES	SEE ACCOUNTS
Regular financial reporting to Parish Council	YES	SEE MINUTES
Regular budget monitoring statements as reported to Parish Council	YES	SEE MINUTES
Compliance with DCLG Guide <i>Open & Accountable Local Government 2014, Part 4:</i> Officer Decision Reports		NOT USED - NO OFFICER DECISIONS OUTSIDE COUNCIL MEETINGS

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Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	Pending	NO EXPENSES OVER £500
Minutes properly numbered and paginated with a master copy kept in for safe-keeping	YES .	SEE MINUTES
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	NOTED .	
Adoption of Codes of Conduct for Members	YES .	SUFFOLK LOCAL CODE OF CONDUCT PART OF POLICIES
Declaration of Acceptance of Office	YES .	IN FILES

Date of review of system of Internal Controls.....15/3/22.....

Review of system of Internal Controls carried out by:

Name RICHARD CHENERY Signature [Signature]

Report submitted to Council (date).....15-3-22.....

(minute reference)43.4.4.....

Next review of system of Internal Controls due.....March 23.....

Additional comments by reviewer: