

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

NEDGING WITH NAUGHTON PARISH COUNCIL

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 Parish Council will conduct a review of the system of internal control via the following tests on an annual basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	Date documents checked/Reviewed/ Recorded on Minutes / Yes/No	Comments
Ensuring an up-to-date Register of Assets	12/09/23	Reviewed and agreed no changes are required
Annual review of risk and the adequacy of Insurance cover	12/09/23 & 14/11/23	The Insurance Policy was reviewed and agreed to continue cover with CAS who now provide cover through Ansvar.
Awareness/Annual review of financial risk	11/07/23	Reviewed and agreed no changes
Awareness/Review of Standing Orders and Financial regulations	11/07/23	Reviewed and agreed no changes
Adoption of Financial Regs and Standing Orders	N/A	
Regular bank reconciliation, independently reviewed	11/07/23, 14/11/23, 12/03/24	Reconciliation sheet and bank statements reviewed by Cllrs and agreed and signed as being correct
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Financial records reported at each meeting. All invoices sent to Cllrs for approval of payments and entered onto payments authorisation sheet

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		which is then signed at the next meeting.
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	Recorded on all Minutes of Meetings under Financial Report
Payments supported by invoices, authorised and minuted	yes	Invoices sent to Cllrs on receipt, authorised for payment via emails, authorisation sheet signed off at meetings
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	yes	All Income remittances emailed to Cllrs as received and checked on reconciliations/bank statements and Finance Report at meetings
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	yes	Notifications/remittances sent to Cllrs and checked on reconciliations/bank statements
Contracts of employment for staff	Yes	
Contract annually reviewed	Yes	Reviewed/Updated 09/01/24
Updating records to record changes in relevant legislation	Yes	
PAYE/NIC properly operated by the Council as an employer	Yes	Payroll by SALC
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes/vat claim made on 23/01/24	VAT is recorded under the RFO Report at each meeting and a vat claim is made annually
Regular financial reporting to Parish Council	Yes	Reported at each meeting throughout the year
Regular budget monitoring statements as reported to Parish Council	Yes 12/09/23, 14/11/23, 09/01/24, 12/03/24	Budget updates emailed to Cllrs prior to mtgs and discussed at mtgs
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £100	Yes	On Website- reviewed and updated throughout the year
Verifying that the Council is compliant with the General Data Protection Regulation requirements		
Are the following in place: <ul style="list-style-type: none"> • Privacy Notices • Procedures for dealing with Subject Access Requests 	Yes Yes	All GDPR Policies are on the web site Reviewed 30/01/24


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<ul style="list-style-type: none"> • Procedure for dealing with Data breaches • Data Retention & Disposal Policies 	<p>Yes</p> <p>Yes</p>	
Minutes properly numbered and paginated with a master copy kept for safe-keeping	Yes	Numbered electronically in the footer and also in ink at the top of each page of hard copies – available on website
Procedures in place for recording and monitoring Members’ Interests and Gifts of Hospitality	Yes	Book available at each meeting for declarations
Adoption of Codes of Conduct for Members	11/07/23	Reviewed
Declaration of Acceptance of Office	11/05/23	

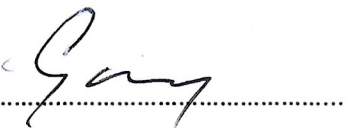
Review of system of Internal Controls (Date): 12/03/2024

Review of Internal Controls carried out by:

Name..... Oliver Pratt

Signature..... 

Name..... SARY LONDON

Signature..... 

Report submitted to Council (date): 12/03/24

Minute Reference – Item 9

Next review of system of Internal Controls due (date) March 2025

Additional comments by reviewer: