

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

## Wickhambrook 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, Wickhambrook 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.

<b>CONTROL TEST</b>	<b>TEST DONE</b> Yes or No	<b>COMMENTS – check documents and initial</b>
Ensuring an up-to-date Register of Assets	Yes	<a href="#">See website</a> New items purchased from Locality Grant
Regular maintenance arrangement for physical assets	Yes	All play equipment inspected monthly by West Suffolk and actions reviewed at Estates Committee New responsibilities appointed following retirement of councillors and lay members – Agenda item 23.07.08
Annual review of risk and the adequacy of Insurance cover	Yes	Insurance – Feb '23 Min. 23.02.09.6 Risk – Jan '23 Min. 23.01.08.2
Annual review of financial risk	Yes	March '23 for April report WPC.23.04.07
Awareness of Standing Orders and Financial regulations	Yes	Reviewed and updated annually and on any notified changes from NALC –

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Adoption of <a href="#">Financial</a> and <a href="#">Standing Orders</a>	Yes	Reviewed May '23 – Min ref 23.05.08.2.8 & 23.05.08.2.19
Regular reporting on performance by contractors	Yes	1 <sup>st</sup> walk round with grounds contractor completed 01/03/2023  Phone catch up with contractor June '23
Annual review of contracts (where appropriate)	Yes	Grounds Contract – January '23 Min. 23.01.11 (following review of specification September '22 Min. 22.09.17) Specification reviewed by Estates Ctte EC.23.07.12
Regular bank reconciliation, independently reviewed	Yes	Monthly
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Pre-authorised payments reported at each meeting and reviewed by view only councillors
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	Recorded in report supporting proposal for expenditure and on accounting software.
Payments supported by invoices, authorised and minuted	Yes	Yes, all pre-authorised payments reported to next meeting with copies of invoices for counter-signing.
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	Income reported to each meeting
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	Checked on notification from District Authority that precept paid.
Contracts of employment for staff	Yes	Note move to SALC agreed Feb'22
Contract annually reviewed	Yes	
Updating records to record changes in relevant legislation	Yes	
PAYE/NIC properly operated by the Council as an employer	Yes	



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Date of review of system of Internal Controls: 20 July 2023

Review of system of Internal Controls carried out by:

Name..... MICHAEL P. LAVELLE ..... Signature.....  .....

Report submitted to Council (date)..... 27/7/23 .....

(minute reference) ..... 23.07.10.6. ....

Next review of system of Internal Controls due: September 2023

Additional comments by reviewer: