

Reserves and Internal Control Policies

At its meeting in March 2021, following advice of the Suffolk Association of Local Councils (SALC), the Parish Council adopted both:

- a) a Financial Reserves, and
- b) an Internal Control policy

(Min. 21.03.10.6.1 refers).

Regular review of the parish council's financial management using the adopted Internal Control policy and report, to ensure that that its financial management is adequate and effective.

I have reviewed the systems in place against the Internal Control statement attached as Appendix A and am satisfied that the systems in place are adequate.

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.

CONTROL TEST	TEST DONE Yes or No	COMMENTS – check documents and initial
Ensuring an up-to-date Register of Assets	Yes	attached
Regular maintenance arrangement for physical assets	Yes	All play equipment inspected monthly by West Suffolk and actions reviewed at Estates Committee
Annual review of risk and the adequacy of Insurance cover	Yes	Insurance – Feb '22 Risk – March '22
Annual review of financial risk	Yes	March '22 for April report
Awareness of Standing Orders and Financial regulations	Yes	
Adoption of Financial and Standing Orders	Yes	Review May '22 – Updated to take into account changes to public contracting limits

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

Regular reporting on performance by contractors	Yes	1 st walk round with grounds contractor completed 23/3/22 2 nd walk round with grounds contractor completed 14/07/2022
Annual review of contracts (where appropriate)	Yes	Grounds Contract Changes identified for spec for 2023.24 considered at September Estates Committee and approved at September Parish Council Meeting (Min. 22.09.17 refers) Consideration of quotes at January Meeting
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 councillor
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
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 Pensions Authority update completed 23 rd December '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	

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

VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	Proposal to apply for parish council business card for internet purchases approved at September meeting (Min 22.09.11.6 refers) Application submitted
Regular financial reporting to Parish Council	Yes	At each parish council meeting
Regular budget monitoring statements as reported to Parish Council	Yes	As above
Compliance with DCLG Guide <i>Open & Accountable Local Government</i> 2014, Part 4: Officer Decision Reports	Yes	None relevant to 1 st Quarter None relevant to 2 nd Quarter None relevant to 3 rd Quarter
Compliance with Local Transparency Code Of 2015: Items of expenditure incurred over £500	Yes	See website
Verifying that the Council is compliant with the General Data Protection Regulation requirements Are the following in place: <ul style="list-style-type: none"> • Audit / Impact Assessment • Privacy Notices • Procedures for dealing with Subject Access Requests • Procedure for dealing with Data breaches • Data Retention & Disposal Policies 	Yes Yes Yes	
Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes	
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	

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

Adoption of Codes of Conduct for Members	Yes	Revised Code of Conduct Updated May '22
Declaration of Acceptance of Office	Yes	

Date of review of system of Internal Controls: 15 November 2022

Review of system of Internal Controls carried out by:

Name Cllr Mike Lavelle

Signature.....

Report submitted to Council

(date).....

(minute reference)

Next review of system of Internal Controls due: April 2023

Additional comments by reviewer: