

Great and Little Whelnetham 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 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	/	
Regular maintenance arrangement for physical assets	/	
Annual review of risk and the adequacy of Insurance cover	/	
Annual review of financial risk	/	
Awareness of Standing Orders and Financial regulations	/	
Adoption of Financial and Standing Orders	/	
Regular reporting on performance by contractors	/	
Annual review of contracts (where appropriate)	/	

Regular bank reconciliation, independently reviewed	/	
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	/	
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	/	
Payments supported by invoices, authorised and minuted	/	
Regular scrutiny of income records to ensure income is correctly received, recorded, and banked	/	
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	/	
Contracts of employment for staff	/	 W.I.P.
Contract annually reviewed		
Updating records to record changes in relevant legislation		
PAYE/NIC properly operated by the Council as an employer	/	
VAT correctly accounted for VAT payments identified, recorded, and reclaimed in the cashbook	/	
Regular financial reporting to Parish Council	/	
Regular budget monitoring statements as reported to Parish Council	/	
Compliance with DCLG Guide <i>Open & Accountable Local Government</i> 2014, Part 4: Officer Decision Reports	/	
Compliance with Local Transparency Code Of 2014:	/	

Items of expenditure incurred over £500 ¹⁰⁰ .	/	
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 	✓	
Minutes properly numbered and paginated with a master copy kept in for safekeeping	/	
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	/	
Adoption of Codes of Conduct for Members	/	
Declaration of Acceptance of Office	/	

Date of review of system of Internal Controls.....

Review of system of Internal Controls carried out by:

Name SALLY HENDERSON Signature SA Henderson

Report submitted to Council (date) 3/4/2025

(minute reference) 8c 14/5/25

Next review of system of Internal Controls due JULY

Additional comments by reviewer: