

## Boyton 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 Council requires the Clerk together with a non-signatory Councillor to conduct a review of the system of internal control via the following tests on a half-yearly 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 J.M	Annually for Audit
Regular maintenance arrangement for physical assets	Yes J.M	Defibrillator and grit bin checked by BPC
Annual review of risk and the adequacy of Insurance cover	Yes J.M	Insurance review annually/or upon purchase of assets
Annual review of financial risk	Yes J.M	at ACM
Awareness of Standing Orders and Financial regulations	Yes J.M	Reviewed annually at ACM
Adoption of Financial and Standing Orders	Yes J.M	Reviewed annually at ACM
Regular reporting on performance by contractors	n/a	
Annual review of contracts (where appropriate)	n/a	
Regular bank reconciliation, independently reviewed	Yes J.M	at every PC meeting
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes J.M	minuted record of every receipt and expenditure

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Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes J.M	when applicable
Payments supported by invoices, authorised and minuted	Yes J.M	Invoices referenced and initialled, authorised on-line by x2 signatories
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes J.M	Bank statement and income records minuted at every meeting
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes J.M	checked against bank statement and receipts document
Contracts of employment for staff	Yes J.M	Annual Appraisal carried out  Clerk confirms  SALC are appointed to carry out payroll services
Contract annually reviewed		
Updating records to record changes in relevant legislation	Yes J.M	
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 J.M	receipts and payments, and confirmation of claim minuted
Regular financial reporting to Parish Council	Yes J.M	by email prior to every meeting
Regular budget monitoring statements as reported to Parish Council	Yes J.M	budget forecast reports at least twice a year
Compliance with DCLG Guide <i>Open &amp; Accountable Local Government</i> 2014, Part 4:  Officer Decision Reports	n/a	
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	Yes J.M	Agenda and Minutes display expenditure and receipts - items over £500 are displayed on the 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"> <li>● Audit / Impact Assessment</li> <li>● Privacy Notices</li> <li>● Procedures for dealing with Subject Access Requests</li> <li>● Procedure for dealing with Data breaches</li> </ul>	Yes  J.M	GDPR documents on website

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● Data Retention & Disposal Policies		
Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes J.M	page numbers are continuous
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes J.M	Councillors are reminded annually to maintain their register of interest held by ESC. Link on website
Adoption of Codes of Conduct for Members	Yes J.M	reviewed annually <del>LGA Code</del> ADOPTED
Declaration of Acceptance of Office	Yes J.M	held by Clerk

Date of review of system of Internal Controls ..... 18. July 2022

Review of system of Internal Controls carried out by:

Name..... JANE MORTER ..... Signature *Jane Morter*

Report submitted to Council (date) ..... 18 July 22 ..... Minute reference ..... (08.08.22.13 ACTION)

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

Additional comments by reviewer: