

## BRADFIELD ST GEORGE 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 half yearly 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	Yes	issued 11/9/19 AMT
Regular maintenance arrangement for physical assets	Yes	done 11/9/19 AMT
Annual review of risk and the adequacy of Insurance cover	Yes	done 11/9/19 AMT covers questionnaire
Annual review of financial risk	Yes	done 11/3/20 AMT
Awareness of Standing Orders and Financial regulations	Yes	11/9/19 Reviewed as part hardover AMT
Adoption of Financial and Standing Orders	Yes	AMT
Regular reporting on performance by contractors	N/A	No contractors AMT
Annual review of contracts (where appropriate)	N/A	No annual contracts AMT
Regular bank reconciliation, independently reviewed	Yes	bank reconciliation done every month AMT

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Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	financial summary at each mtg, quarterly financial summary done AMT
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	<del>Yes</del> No	Add new column in financial summary to show powers AMT
Payments supported by invoices, authorised and minuted	Yes	Evidence shown with signatures AMT
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	In quarterly summary AMT
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	In quarterly summary Actual v Budgeted AMT
Contracts of employment for staff Contract annually reviewed Updating records to record changes in relevant legislation PAYE/NIC properly operated by the Council as an employer	Yes Yes Yes Yes	Contract of employment is under one year SALC provide advice SALC undertake payroll service AMT
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	In quarterly summary AMT
Regular financial reporting to Parish Council	Yes	Standing item on agenda AMT
Regular budget monitoring statements as reported to Parish Council	Yes	Standing item on agenda quarterly AMT
Compliance with DCLG Guide <i>Open &amp; Accountable Local Government 2014, Part 4:</i> Officer Decision Reports	Yes	We follow standing orders which are reviewed for compliance. AMT
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500		
Minutes properly numbered and paginated with a master copy kept in for safe-keeping	Yes	Master copy kept by clerk AMT
Procedures in place for recording and monitoring Members' Interests and Gifts	Yes	Declaration of interest at each mtg AMT

of Hospitality		
Adoption of Codes of Conduct for Members	Yes	Item on 11/9/19 agenda ART
Declaration of Acceptance of Office	Yes	All council elected May 18 ART

Date of review of system of Internal Controls..... 17/3/2020

Review of system of Internal Controls carried out by:

Name..... Arnaud THERIN ..... Signature..... 

Report submitted to Council (date)..... 17/3/2020

(minute reference) .....

Next review of system of Internal Controls due..... Sept 2020

Additional comments by reviewer: