

WALBERSWICK PARISH COUNCIL

Review of Internal Controls Checklist

Adopted on 16 January 2023

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is achieved through internal control and internal audit. This is documented as "a relevant authority must ensure that it has a sound system of internal control which:

- a) facilitates the effective exercise of its functions and achievement of its aims and objectives;
- b) ensures that the financial and operational management of the authority is effective; and
- c) includes effective arrangements for the management of risk.

A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes."

The Council has determined that there should be an annual review of the internal controls and that this is carried out by an independent person who is neither the Responsible Financial Officer nor a Councillor who is a cheque signatory. This will create a written document which is submitted to the Council for approval by the end of the year. These internal checks are in addition to the work carried out by the Council's internal and external auditors following the end of the financial year.

Control Test	Comments & Documents Checked
(1) There is an up to date asset register.	WPC Asset register dated 2021/22 – 31 March 2022 viewed. Reviewed by Councillors and minuted (012/22-23.4) in meeting 09/05/22
(2) There have been reviews of risk and the adequacy of insurance cover.	Current policy schedule viewed dated 01/10/22 to 30/09/23 by ansvar. Reviewed and deemed up to date and adequate by Councillors and minuted (012/22-23.5) in meeting 09/05/22
(3) Standing Orders and Financial Regulations have been adopted during the year.	Procedural Standing Orders viewed from website. Adopted May 2021. Reviewed and readopted unchanged in meeting (018/22-13.1) 09/05/22

<p>(4) There has been a review and approval of a risk assessment.</p>	<p>Financial Risk Assessment for 1 April 2021 to 31 March 2022 viewed. Reviewed and approved at meeting (219/21-22) on 14/03/22</p>
<p>(5) An annual review of the budget for the following financial year has taken place.</p>	<p>Final Budget 2022/23 viewed. Reviewed and considered at meeting (131/21-22.5) on 08/11/21 and approved and adopted 13/12/21</p>
<p>(6) A bank reconciliation has taken place on a minimum quarterly basis.</p>	<p>Bank Reconciliations prepared by RFO and reviewed by a Councillor were viewed for following periods with review and approval in listed meeting/minutes:</p> <p>1 April – 31 March 2022 meeting 09/05/22 (012/22-23.3)</p> <p>1 April – 31 May 2022 meeting 13/06/22 (035/22-23.3)</p> <p>1 April – 30 September 2022 10/10/22 (077/22-23.2)</p> <p>1 April – 31 October 2022 14/11/22 (096/22-23.2)</p> <p>1 April – 31 December 2022 16/01/2023 (134/22-23.2)</p>
<p>(7) Payments are supported by invoices, approval and inclusion in the minutes.</p>	<p>Authorisation of Payments sheets seen covering payment 53 of 2021/22 and payments 1 to 44 of 2022/23 with corresponding invoices (or equivalent evidence of purchase) for each payment. Same Authorisation of Payments sheet were approved at below listed meeting and minuted. Evidence of corresponding Transactions page/s on Treasurers Account for WPC bank account.</p> <p>11 April 2022 (240/21-22.1)</p> <p>9 May 2022 (012/22-23.1)</p> <p>13 June 2022 (035/22-23.3)</p> <p>11 July 2022 (055/22-23.1)</p> <p>12 September 2022 (077/22-23.4)</p> <p>10 October 2022 (096/22-23.3)</p> <p>14 November 2022 (096/22-23.3)</p> <p>12 December 2022 (114/22-23.3)</p> <p>16 January 2023 (134/22-23.3)</p> <p>13 February 2023 – confirmed that this was on agenda in February meeting however draft minutes not available at time of audit.</p>
<p>(8) Receipts have supporting documentation, are reviewed and included in the minutes.</p>	<p>Receipts & Budget 2022/23 – 31 December 2022 document viewed showing receipts 1 to 22. Remittance Slip/Advice, statement or,</p>

	<p>where none available, a print out from Treasurers Account of WPC bank account showing the relevant receipt amount under Money In viewed. Receipts have been reviewed, accepted and minuted in following meetings:</p> <p>13 June 2022 (035/22-23.2) 10 October 2022 (077/22-23.1) 14 November 2022 (096/22-23.2) 16 January 2023 (134/22-23.2)</p>
(9) The precept requested has been received.	<p>Email dated 24 January 2022 requesting precept and associated request form dated 10 January 2022 viewed, requesting £20,000.00. Print outs of Treasurers Account of WPC bank account shows corresponding receipts of Money In of two times £10,000.00 from East Suffolk BACS 049878 dated 29 Apr 22 and East Suffolk Bacs 053344 dated 30 Sep 22</p>
(10) There is a contract of employment for staff.	<p>Contracts of Employment for the two members staff currently employed by WPC were viewed by same reviewer on 28 February 2022. No recruitment has taken place in 2022/23. There was therefore felt no requirement to view these for this audit.</p>
(11) VAT has been correctly accounted for during the year and a claim has been made for the return of VAT paid in the previous year.	<p>Claim Refund form viewed for period 1 April 2021 to 31 March 2022. Confirmation email viewed showing submitted 11 July 2022. VAT Refund Claim 2021/22 – 11 July 2022 document viewed showing 27 items and associated VAT paid total amount of which corresponds to total VAT paid in Payments & Budgets 2021/22 document and also to Money In shown in print out of Treasurers Account of WPC bank account dated 26 Jul 22 from HMRC VTR XEV.</p>

(12) S137 payments have been accounted for and included in the minutes.	No S137 payments made. Payments & Budget 2022/23 viewed.
(13) The budget has been monitored on a minimum quarterly basis.	Payments & Budget 2022/23 reviewed at WPC meetings and approved as follows: 09 May 2022 (012/22-23.2) 13 June 2022 (035/22-23.2) 10 October 2022 (077/22-23.1) 14 November 2022 (096/22-23.1) 16 January 2023 (134/22-23.1)
(14) Approved minutes have been signed and retained.	A folder containing minutes of full Parish Council, Meetings and APM meetings viewed. All signed upon approval. Also available on website under approved Approved Minutes.
(15) The Code of Conduct has been adopted and the Declaration of Acceptance of Office form completed by the Chair.	Code of conduct adopted in meeting on 9 May 2022 (018/22-23.8). Declaration of Acceptance of Office form viewed, signed and dated 9 May 2021.
(16) An impact assessment audit has been carried out for any new policy which has potential GDPR implications.	Viewed policy schedule with 4 policies readopted in 2022 which have been reviewed for GDPR impact.
(17) The Council's declaration of compliance under The Pensions Act 2008 is on course to be completed every three years.	Letter dated 9 August 2022 from The Pensions Regulator. Subject 'Automatic Enrolment Duties: Acknowledgement of re-declaration of compliance' viewed. The letter confirms that WPC have completed re-declaration of compliance with The Pension Regulator under the Pensions Act 2008.
(18) The Council has reviewed the effectiveness of the internal audit, including coverage and independence of the work carried out, access to the RFO and the timely follow up of the implementation of recommendations and addressing of comments made.	Councillors reviewed and agreed effectiveness of Internal Audit on 13 June 2022 (034/22-23.1). No implementation recommendations for 2022/23.
(19) An Annual Governance and Accountability Return for the previous year has been completed, approved and submitted to the external auditor by the end of June, or submitted later in accordance with approvals received for a month by month extension.	Completed Section 1 Annual Governance Statement 2021/22, Section 2 Accounting Statement 2021/22 relating to WPC and associated documents (Explanation of Variances, AGAR Annual Internal Audit Report, Bank Reconciliation, Confirmation of Public

	Rights Dates, Contact details) viewed. Review and Approval minuted in meeting 13/06/2022 (034/22-23.3, 034/22-23.4, 034/22-23.5, 034/22-23.6) alongside email from RFO to PKF with above documents dated 20/06/2022.
(20) Documents in support of the above points have been retained and filed by the Parish Clerk/RFO.	All viewed documents/accounts/statements retained and filed and/or available on village website.
(21) These areas have therefore been identified as still requiring action before the end of the year.	No areas requiring action.

Date of Review

27 February 2023

Reviewed by

Rebecca Whiting

Signature



RFO

SIMON ASHTON

Signature

SE J Ashton

Parish Clerk

MARK KNIGHT

Signature

