

WALBERSWICK PARISH COUNCIL

Review of Internal Controls Checklist

Adopted on 15 January 2024

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 2022/23 -31 March 2023 viewed. Reviewed by Councillors and minuted (011/23-24.4) in meeting 15/05/2023
(2) There have been reviews of risk and the adequacy of insurance cover.	Current policy schedule viewed dated 01/10/2023 to 30/09/24 by ansvar. Reviewed and deemed adequate by Councillors and minuted (067/23-24.4) in meeting 11/09/23. Previously same insurer covered from 2/05/2023 to 30/09/2023. Also shown revised Fidelity guarantee limit of 100,000 demonstrating active review of risks to cover suitability.
(3) Standing Orders and Financial Regulations have been adopted during the year.	Standing Orders viewed were re-adopted May 2023. Reviewed and readopted unchanged in meeting (017/23-24.1) 15/05/23. Financial Regulations viewed adopted by WPC July 2023 with changes noted (050/23-24) in meeting 10/07/2023

<p>(4) There has been a review and approval of a risk assessment.</p>	<p>Financial Risk Assessment for 1 April 2022 to 31 March 2023 viewed. Reviewed and approved at meeting (173/22-23) on 14/03/23</p>
<p>(5) An annual review of the budget for the following financial year has taken place.</p>	<p>Final Budget 2023/24 viewed. Reviewed and approved at meeting (115/22-23.1) on 12/12/22. Final Budget 2024/25 viewed. Reviewed and approved (125/23-24.1) by council in meeting on 11/12/2023.</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 2023 meeting 19/06/2023 (035/23-24.2)</p> <p>1 April – 31 August 2023 meeting 11/09/2023 (067/23-24.2)</p> <p>1 April – 31 October 2023 meeting 13/11/2023 (104/23-24.2)</p> <p>1 April – 31 October 2022 14/11/22 (096/22-23.2)</p> <p>1 April – 31 December 2023 15/01/2024 (144/23-24.2)</p>
<p>(7) Payments are supported by invoices, approval and inclusion in the minutes.</p>	<p>Authorisation of Payments sheets seen covering payments numbered 1 to 48 in 2023/24 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>17 April 2023 (191/22-23.3)</p> <p>15 May 2023 (011/23-24.2)</p> <p>19 June 2023 (035/23-23.3) – it is noted that 2 number of proof of purchase receipts totalling £4.10 had items that were re-catergorised by RFO</p> <p>10 July 2023 (049/23-24.1)</p> <p>11 September 2023 (067/23-24.3)</p> <p>16 October 2023 (087/23-24.5)</p> <p>13 November 2023 (104/23-24.3)</p> <p>11 December 2023 (124/23-24.1)</p> <p>15 January 2024 (144/23-24.3)</p>
<p>(8) Receipts have supporting documentation, are reviewed and included in the minutes.</p>	<p>Receipts & Budget 2023/24 – 31 December 2023 document viewed showing receipts 1 to 25. Remittance Slip/Advice, statement or, where none available, a print out from Treasurers Account of WPC bank account showing the relevant receipt amount under</p>

	<p>'Money In' viewed. Receipts have been reviewed, accepted and minuted in following meetings:</p> <p>19 June 2023 (035/23-24.1) 11 September 2023 (067/23-24.1) 13 November 2023 (104/23-24.1) 15 January 2024 (144/23-24.1)</p>
(9) The precept requested has been received.	<p>Email dated 27 January 2023 requesting precept and associated request form dated 5 January 2023 viewed, requesting £20,000.00. Print outs of Treasurers Account of WPC bank account shows corresponding 'Money In' of two times £10,000 from East Suffolk BACS 058756 dated 28 Apr 23 and East Suffolk Bacs 062662 dated 29 September 2023</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 auditor on 28 February 2022. No recruitment has taken place in 2023/24. 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 2022 to 31 March 2023. Automatic confirmation email viewed showing submitted 03 April 2023. VAT Refund Claim 2022/23 – 3 April 2023 document viewed showing 36 items and associated VAT paid total amount of which corresponds to total VAT paid in Payments & Budgets 2022/23 document and also to 'Money In' shown in print out of Treasurers Account of WPC bank account dated 11 April 2023 from HMRC VTR XEV.</p>
(12) S137 payments have been accounted for and included in the minutes.	<p>No S137 payments made. Payments & Budget 2023/24 viewed. However it was confirmed in meeting on 15 May 2023 that the council felt that relevant procedures and systems are in place to record accurately should it be needed (011/23-24.6)</p>
(13) The budget has been monitored on a minimum quarterly basis.	<p>Payments & Budget 2023/24 reviewed at WPC meetings and approved as follows:</p> <p>19 June 2023 (035/23-24.1) 11 September 2023 (067/23-24.1) 13 November 2023 (104/23-24.1) 15 January 2024 (144/23-24.1)</p>
(14) Approved minutes have been signed and retained.	<p>Hard copies not provided for this audit. All approved minutes signed and uploaded to website for:</p>

	<p>17 April 2023 15 May 2023 19 June 2023 10 July 2023 11 September 2023 16 October 2023 13 November 2023 11 December 2023 15 January 2023</p>
<p>(15) The Code of Conduct has been adopted and a Declaration of Acceptance of Office form has been completed by both the Chair and Vice Chair and any other Council Members appointed during the year.</p>	<p>Code of conduct May 2022 re-adopted unmodified in meeting on 15 May 2023 (017/23-24.8). Declaration of Acceptance of Office form viewed, signed and dated 15 May 2023 for Chair and Vice Chair and existing Cllr. Two further Declarations of Acceptance dated 16 May 2023 from existing Cllr and 15 January 2024 from newly co-opted Cllr.</p>
<p>(16) An impact assessment audit has been carried out for any new policy which has potential GDPR implications.</p>	<p>Viewed policy schedule with 6 policies/procedures adopted or readopted in 2023 which have been reviewed for GDPR impact as dated. Complaints Procedure - May 2023 Employment Policy – May 2023 Allotment Allocation and Rent Policy – July 2023 Policy for dealing with Press and other Media – May 2023 Standing Orders – May 2022 Financial Regulations - May 2022</p>
<p>(17) The Council's declaration of compliance under The Pensions Act 2008 is on course to be completed every three years.</p>	<p>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.</p>
<p>(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.</p>	<p>Councillors reviewed and agreed effectiveness of Internal Audit on 19 June 2023 (034/23-24.3). Two items were proposed as a result of the audit and these were proposed, discussed and accepted on 19 June 2023 (034023-24.2).</p>
<p>(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.</p>	<p>AGAR Statement 2022/23 section 1 and 2 viewed. Email and automated reply show submission to be 26 June 2023. AGAR statements were reviewed and approved by council at meeting on 19 June 2023 (034/23-24.5)</p>

<p>(20) A review of the bank mandate has been carried out with attention given to enough signatories provided by current councillors and the removal of any who are no longer in post.</p>	<p>A review of bank mandate showed 3 signatories who are no longer sit on council. It was reviewed and agreed at meeting on 16 October 2023 that these should be removed (087/23-24.4)</p>
<p>(21) Monthly payments made by PayPal during the year have been subject to Council resolution and all other one-off payments made by PayPal have been requested in advance in writing.</p>	<p>This method of payment has only recently been approved by WPC consequently there are no payments as at 31 January 2024 to be reviewed.</p>
<p>(22) Documents in support of the above points have been retained and filed by the Parish Clerk/RFO.</p>	<p>All documents in support of the above audit points have been retained adequately for review and organised in an exceptionally clear and transparent manner.</p>
<p>(23) These areas have therefore been identified as still requiring action before the end of the year.</p>	<p>Whilst documents were retained Note 1 above highlights a gap in controls whereby Authority to Pay is given at meeting where the Invoice/Receipt/Proof of purchase is not available for review by councillors. Suggest that RFO provides annotation for any mislabelling or unclear Invoice/Receipt/Proof of purchase in the relevant Authority to Pay sheet at the time that it is proposed for approval at WPC meeting. Re-categorisation by claimant or RFO should also be initialled so that audit trail is clear.</p>

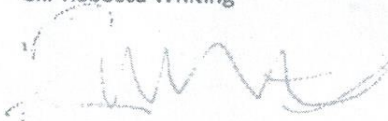
Date of Review

28 February 2024

Reviewed by

Cllr Rebecca Whiting

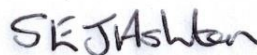
Signature



RFO

Simon Ashton

Signature



Parish Clerk

Mark Knight

Signature

