

**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.

<b>Control Test</b>	<b>Comments &amp; Documents Checked</b>
(1) There is an up to date asset register.	
(2) There have been reviews of risk and the adequacy of insurance cover.	
(3) Standing Orders and Financial Regulations have been adopted during the year.	

(4) There has been a review and approval of a risk assessment.	
(5) An annual review of the budget for the following financial year has taken place.	
(6) A bank reconciliation has taken place on a minimum quarterly basis.	
(7) Payments are supported by invoices, approval and inclusion in the minutes.	
(8) Receipts have supporting documentation, are reviewed and included in the minutes.	
(9) The precept requested has been received.	
(10) There is a contract of employment for staff.	
(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>(12) S137 payments have been accounted for and included in the minutes.</p>	
<p>(13) The budget has been monitored on a minimum quarterly basis.</p>	
<p>(14) Approved minutes have been signed and retained.</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>(16) An impact assessment audit has been carried out for any new policy which has potential GDPR implications.</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>(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>(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>(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>(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>(22) Documents in support of the above points have been retained and filed by the Parish Clerk/RFO.</p>	
<p>(23) These areas have therefore been identified as still requiring action before the end of the year.</p>	

**Date of Review** \_\_\_\_\_

**Reviewed by** \_\_\_\_\_

**Signature**

**RFO** \_\_\_\_\_

**Signature**

**Parish Clerk** \_\_\_\_\_

**Signature**