## claimed in the accounts LIDAUO HZIRAY BYARDAY Value of reclaim CAC Regular financial reporting to Parish Council Yes

## INTERNAL CONTROL REPORT 2022-2023

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 an bi-annual 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 & initial
TOURS FOR THE COMMENT	Yes or No	Winutes properly numbered and
Ensuring an up-to-date Register of Assets	Yes	Reviewed bi-annually with final update March '23 for y/ending 31.3.23 91323 Meeting
Regular maintenance arrangement for physical assets	Yes	Inspected twice yearly Stall on going
Annual review of risk and the adequacy of Insurance cover	Yes	Assets insured as per Asset Schedule
Annual review of financial risk	Yes	Reviewed annually & signed by Chair $9/3/2$
Awareness of Standing Orders and Financial regulations	Yes	Reviewed annually and updated before 31 March
Adoption of Financial and Standing Orders	Yes	Amended and reviewed June 2021. Reviewed annually in March each year before year end.
Regular reporting on performance by contractors	Yes	Clerk reports back regularly at meetings
Annual review of contracts (if appropriate)	Yes	Three-year contracts agreed and reviewed then
Regular bank reconciliation, independently reviewed	Yes	Checked by a different Councillor each month
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	All approved at Monthly PC Meeting & minuted Accounts Spead Sheet Laptop
Recording in the accounts the minutes reference and the precise powers under which expenditure is being approved	Yes	Recorded monthly in the accounts spreadsheet  Monthly
Payments supported by invoices, authorised and minuted	Yes	Recorded in the minutes each month
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	Checked monthly against the bank statement  Minuted Monthly
Scrutiny to ensure precept recorded in the cashbook agrees to BMSDC notification	Yes	Checked against the bank statement
Contracts of employment in place for staff Contract annually reviewed Records updated to reflect relevant legislation	Yes Yes Yes	Review November 22 Reviewed annually at Personnel meeting
PAYE/NIC properly operated by the Council as an employer	Yes	Clerk uses HMRC Basic PAYE tools program

	VAT payments identified, recorded and re-	Yes	Reclaimed at least annually or more dependent
	claimed in the accounts	IF DARICH	on time and value of reclaim Once or two
	Regular financial reporting to Parish Council	Yes	Accounts spreadsheet sent to all monthly
	Regular budget monitoring statements as reported to Parish Council	Yes	Actuals v Budget included in the monthly accounts sent to all Councillors
	Compliance with DCLG Guide Open & Accountable Local Government 2014, Part 4:	Yes to strain audit. Whilst	quirements related to interna Winthoom
	Officer Decision Reports per a set at (egood bins	proportionate	of the Internal audit (independence, competence,
	Compliance with Local Transparency Code of 2014: Items of expenditure incurred over £500	ind effect saYa mbers in provi	All items of expenditure are listed in the monthly minutes
	Compliance with Data Protection Legislation – Council registered as a Data Controller	countabil asys	Paid annually by direct debit and renewed
	Compliance with General Data Protection Reg-	Yes thoolsn	Since Brexit, UK GDPR used work 9163lonings
	FO's day to day management of financia snoitalu	rence in the R	are neither seen as, nor intended as, undue interfe
	Privacy Notices	Yes	V .
	Procedures for dealing with Subject	Yes moqqs 2	As part of its internal control, the Parish Council
	of agnib Access Requests agtitue a diw alasd lau	s on an bi-ann	the system of internal control via the following
	<ul> <li>Procedure for dealing with Data breaches</li> </ul>	Yes .bs	be submitted to the Council and minuted as recul
	Data Retention & Disposal Policies	Yes	CONTROL TEST
	Minutes properly numbered and paginated with a master copy kept for safe-	Yes of No seY	Monthly all references
	keeping keeping	Yes	Ensuring an up-to-date Register of Assets
	Procedures in place for recording and monitoring Members' Interests and Gifts	Yes	Regular maintenance arrangement for physical assets
			the state of the s
	of Hospitality	Yes	The new code was adopted and minuted in 2022
		Yes Yes	The new code was adopted and minuted in 2022 Records kept by the Clerk
	of Hospitality Adoption of Codes of Conduct for Members Declaration of Acceptance of Office	Yes	Records kept by the Clerk
2	of Hospitality Adoption of Codes of Conduct for Members Declaration of Acceptance of Office  data M 18 anoted batabay bas yllsunas baweiven	Yes 29Y	Records kept by the Clerk Analysis of Standing Orders and
C	of Hospitality Adoption of Codes of Conduct for Members Declaration of Acceptance of Office  data M 18 anoted batabay bas yllsunas baweiven	Yes	Awareness of Standing Orders and Financial regulations
	of Hospitality  Adoption of Codes of Conduct for Members  Declaration of Acceptance of Office  does Mark 18 and address by the Members by the Members  Date of review of system of Internal Controls:  Develved 1202 and beweiver has been and	Yes 29Y March 2023	Records kept by the Clerk Analysis of Standing Orders and
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