

BURSTALL PARISH COUNCIL

INTERNAL CONTROL REPORT 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 appoints a non-signatory Councillor, on a rota basis, to conduct a review of the system of internal control via the following tests on an 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 and initial
	Yes or No	
Ensuring an up-to-date Register of Assets	Yes	Information held on website
Regular maintenance arrangement for physical assets	Yes	Cllr L Raby has confirmed that the bench and village sign are in good order. Refurbishment of the Information Kiosk has been agreed by the Council.
Annual review of risk and the adequacy of Insurance cover	Yes	Is a standing item on the July Parish Council meeting agenda.
Annual review of financial risk	Yes	Information held on Parish Council website.
Awareness of Standing Orders and Financial regulations	Yes	Information held on Parish Council website.
Adoption of Financial and Standing Orders	Yes	Information held on Parish Council website.
Regular reporting on performance by contractors	Yes	Adhoc reporting by Parish councillors during the year.

Annual review of contracts (where appropriate)	Yes	Information held on Parish Council website.
Regular bank reconciliation, independently reviewed	Yes	Information held on Parish Council website.
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Provided monthly and at each Parish Council Meeting, and held on website
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	Provided monthly and at each Parish Council Meeting, and held on website
Payments supported by invoices, authorised and minuted	Yes	Seen by signatories, shown in the Minutes and held on the website
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	Provided monthly and at Parish Council Meeting, and held on website
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	Provided monthly and at each Parish Council Meeting, and held on website
Contracts of employment for staff	Yes	Employee has hard copy of contract, confirmation that Chairman also has hard copy.
Contract annually reviewed	Yes	Annual review put in place 2022.
Updating records to record changes in relevant legislation	Yes	In Parish Council Meeting and on website.
PAYE/NIC properly operated by the Council as an employer	Yes	HMRC Basic PAYE Tool used seen by internal auditor
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	Provided monthly and at Parish Council Meeting, and held on website
Regular financial reporting to Parish Council	Yes	Provided monthly and at Parish Council Meeting, and held on website
Regular budget monitoring statements as reported to Parish Council	Yes	Provided monthly and at Parish Council Meeting, and held on website

Compliance with DCLG Guide <i>Open & Accountable Local Government 2014</i> , Part 4:	Yes	Requirements complied with, info held on website, and shown at Parish Council meetings.
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £100 published on the website	Yes Yes	Information held on Parish Council website. Information held on Parish Council website.
Minutes properly numbered with a master copy kept for safekeeping	Yes	Information held on Parish Council website. Hard copy held by Parish Clerk.
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	Information held on Parish Council website. Standing Orders -Gifts and Hospitality.
Adoption of Codes of Conduct for Members	Yes	Information held on Parish Council website. Burstall Code of Conduct 2020 adopted.
Declaration of Acceptance of Office	Yes	Hard Copy held by Parish Clerk.

Date of review of system of Internal Controls

Review of system of Internal Controls carried out by:

Name J.I.Rawlings

Signature: *J Rawlings*

Report submitted to Council (minute reference) 22/23 273, 13th March 2023

Next review of system of Internal Controls due by 31st March 2024

Additional comments by reviewer: