

CRIGGLESTONE PARISH COUNCIL

Review of Internal Financial Controls for 1 April 2022 to 31 March 23 accounting year

Date reviewed: 1/3/2023

Signed: *ret/aw*

Has the Council complied?		Checked by	How so?
1	Appropriate books of account properly kept throughout the year?	GM	Monthly bank reconciliation provided at council meetings and internal audit carried out annually
2	a Appointed responsible financial officer with duties listed in Financial Regs or elsewhere?	GM	Clerk is also appointed as RFO and duties listed in Finance regulations
	b Financial Regs. in place & regularly reviewed?	GM	Review meeting conducted Feb 2023 with nominated councillor from Health Safety and finance cttee
	c Standing Orders in place & regularly reviewed?	GM	Report to be received at March 2023 full council
	d Delegated Powers on expenditure in place & adhered to?	GM	Review carried out at annual meeting May 2023 if not before
	e Payments supported by invoices?	GM	Delegated powers resolved at council meetings and Committee Terms of Reference indicate any additional guidance. These are minuted as proof of conforming
	f Expenditure properly approved?	GM	Invoices presented to either full council members or nominated cllr for checking at full council meetings
	g 1) VAT shown separately? 2) Has a VAT refund been requested recently, if not is the VAT paid since the last refund at a level that is sensible to request a refund?	GM	All expenditure minuted 1) VAT shown separately on the monthly payment schedule of invoices to be paid. CPC are not vat registered. 2) VAT is due to be claimed when amount is at sensible level e.g. £100
3	a Have the risks been listed and a start been made on assessment and minimisation of risk?		Risk register in place and reviewed annually
	b Is there sufficient management of risk?		RFO informs council of any eventuality and bank reconciliation is submitted to council meetings for their information
	c Insurance in order and the correct things covered?		reviews and updates done
	d Members check the accounts OR internal audit at least twice a year and report back to council?		Both, accounts presented to monthly council meetings and internal audit now 2 x yearly from 2020-21
	e Are balances invested in the best safe account?		Based on internal auditors report which suggests reserves should be invested in short term account. Reserves account in process of being opened with Barclays bank

	f	Initialled cheque stubs?		When applicable, online banking used instead
	g	Regular internal audit?		From 2020-21 financial period council agreed 2x yearly internal audit
	h	Minute showing appointment of internal auditor?		Appointment minuted and recommended to full council
		Has the Council complied?		How so?
4	a	Council budgeted in a clear and adequate way?		Documents are clear and concise and regularly presented
	b	Checks in place to ensure correct precept has been received?		Bank statement scrutinised
	c	Clerk or RFO report to council regularly to give progress reports on expenditure verses budget?		Monthly reconciliation
	d	1) Reserves/balances appropriate?		1) Reviewed annually
		2) Is/are there specific project(s) for balances in excess of the annual precept?		2) No
5	a	1) Was income received/expected? 2) Did income equal expected income? If not, why not?		1) Bank statement confirmed 2) Yes
	b	System of receipt of income ensures that it is properly recorded and promptly banked?		Online banking ensures prompt receipt and recording on the bank statement
	c	VAT on income properly accounted for?		N/A
6	a	Adequate check on re-imbursed expenses?		Counter checked by nominated Cllr and or full council when sent via email
	b	Payments properly supported by receipts?		Receipts presented to council meetings
	c	VAT properly accounted for? Reclaimed on expenses reimbursements		Separate spreadsheet for VAT accounting purposes in process of being created
7	a	Clear minute and contract which details the employees' pay and conditions and any changes approved by council and minuted		Staff contracts in place. Minutes show any changes and recommendations resolved. Staff members written to regarding any changes.
	b	Employee(s) paid to those decisions?		Historical narrative on wage slips shows implementation of decisions
	c	Have PAYE and NI payments been made (if required) or written contact been made with the Inland Revenue giving details of taxable income?		Process transferred to external payroll provider Jan 2021, who is paid to undertake all the required practices
	d	Complied with its duties under employment legislation and pension obligations?		RFO submits Declaration of compliance. Crigglesstone PC joined NEST pension provider Feb 2020, currently no staff in the pension, reviewed 3yrlly
8	a	a) Asset Register in place b) Complete c) Accurate		Reviewed annually. Updated as and when required by CLERK/RFO

	d) Maintained e) Checked/modified at least yearly e.g. at annual council meeting			
	Has the Council complied?			Clerks explanation as to How so?
9	a Cash book up to date, correctly sub-totalled and accounts reconciled at least once per quarter? b Clear record of the end of year statement?	PD PD		Presented to council monthly. R&P 1 April to 31 March 2023 which includes Feb reconciliation Budget statement presented to council meeting for 2022 Budget Outturn March 2022
10	a Accounts prepared on correct basis? b Agree with the cash book? c Supported by an adequate audit trail d A record of debtors and creditors? e Clear separate list of S137 payments f Clear separate list of Community Infrastructure Levy (CIL) payments g Year end accounts clear and accurate? h All account balances shown? i Correct supporting bank statements?	1 PD PD PD PD PD PD PD PD		Receipts and Payments basis Reconciliation confirms see R&P 1 April to 31 March 2023 Invoices/receipts support payments Cash book details see R&P 1 April to 31 March 2023 Cash book and budget line see R&P 1 April to 31 March 2023 Cash book and budget line see R&P 1 April to 31 March 2023. Open receipts tab on spreadsheet Presented in understandable format, reconciliation confirms accuracy See budget outturn March 2022 Reconciliation process confirms See bank statements Reconciliation process confirms See bank statements (I believe you can access the bank statements with your log in details for Unity Trust Bank
11	Other risks being covered adequately? a Data Protection Registration held & current/appropriate? b GDPR compliant c Electronic data backup arrangements adequate?	 PD PD PD		Annual subscription to Information Commissioner Officer (ICO) paid and certificate received Registrations Certificate emailed. Bank statement or payment schedule will show payment made Reviewed and amended annually where necessary Data Audit spreadsheet emailed to show compliance Off site, external company contract for emails and all working document files and folders Currently use Pro Logic IT support for emails and working docs. Monthly payment made – see payment schedule on supporting tab of website for example

