

BRANDESTON PARISH COUNCIL

Internal Control, and Policy Checklist

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is done through internal control and internal audit. This is documented as "a relevant authority must insure that it has a sound system of internal control which: -

- a) Facilitates the effective exercise of it's functions and achievement of it's aims and objectives;
- b) ensures that the financial and operational management of the authority is effective;
- c) includes effective arrangements for the management of risk.

A relevant authority must undertake and effective internal audit to evaluate the effectiveness of it's risk management, control and governance processes...."

Walberswick Parish Council has determined that there should be an annual review of the internal controls and that this is carried out by a non-signatory Councillor in accordance with recommendations. This will create a written document which is submitted to council for approval and minuted as such. This is in addition to the internal and external audit requirements.

Control Test	Comments/Documents checked and initials
Up to date Register of Assets	Seen & approved.
Review of Risk and adequacy of insurance cover	12/12
Adoption of Financial & Standing Orders	NALC. template used & adapted.
Review and adoption of risk analysis	Reviewed 13 March. Now copy to be signed
Annual review of budget for next financial year	" 9 Jan "
Regular bank reconciliation	OK
Payment supported by invoices and approval, authorised and minuted.	OK - minuted & approved in minutes
Receipts supported, reviewed and minuted	Reported minuted when receipts were
Ensure Precept received is as requested	Checked Apr. & Sept. & reported
Contract of Employment for Staff	N/A Self assessment letter seen.