

MOULTON PARISH COUNCIL

INTERNAL CONTROL REPORT FOR YEAR ENDING 31 MARCH 2023

The Accounts and Audit (England) Regulations 2015 aim 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 annual basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	TEST DONE Yes or No	DOCUMENT/COMMENTS	MINUTE REF	CHECKED – check documents and initial
Ensuring an up to date Register of Assets.	Yes	See Asset Register . Asset Register reviewed and updated annually at the March meeting.		
Regular maintenance arrangement for physical assets	Yes	See Inspection of Council Property checklist. Council's assets inspected annually after the March meeting and any repairs or maintenance arranged.		
Annual review of risk and the adequacy of Insurance cover	Yes	See insurance information and minutes of March meeting . Insurance cover is reviewed annually in March.		
Annual review of financial risk	Yes	See Risk Assessment and minutes of the March meeting .		
Awareness of Standing Orders, Financial regulations	Yes	At the July meeting. See Standing Orders, Financial Regulations and Procedure for Online Banking .		
Adoption /Review of Financial and Standing Orders	Yes	At the July meeting. See minutes .		
Review of contracts and reporting on performance by contractors (where	Yes	At the January meeting. See contract information .		

appropriate)				
Regular bank reconciliation, independently reviewed.	Yes	Monthly by the Clerk and checked by a councillor at every meeting. See minutes and accounts folder .		
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Yes - see Internal Control Statement .		
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	In the minutes and in the Council's accounts. See minutes and accounts folder .		
Payments supported by invoices, authorised and minuted	Yes	Payments are authorised at meetings and approved payments minuted, invoices are checked at every meeting and signed by two councillors. See minutes and accounts folder .		
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	The clerk presents a record of receipts at every meeting. See minutes .		
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	This is checked at the May meeting. See minutes .		
Contracts of employment for staff Contract annually reviewed Updating records to record changes in relevant legislation PAYE/NIC properly operated by the Council as an employer	Yes Yes Yes Yes	At the March meeting. At the March meeting. At the March meeting. Moulton Parish Council uses HMRC's basic PAYE tool to insure that PAYE/NIC is properly operated. See minutes and Confidential cashbook .		
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	VAT is accounted for in the Council's Scribe accounts. The clerk reclaims VAT for the previous financial year in April each year. See minutes and VAT info .	Reclaimed April 2022.	
Regular financial reporting to Parish Council	Yes	Yes at every meeting. See minutes .		
Regular budget monitoring statements	Yes	At the September and March meetings.		

as reported to Parish Council		See budget info and minutes .		
Compliance with DCLG Guide <i>Open & Accountable Local Government</i> 2014, Part 4:	Yes	Audit documentation prepared in accordance with DCLG guidelines.		
Verifying that The Council is compliant with the General Data Protection Regulation requirements Are the following in place:	Yes	Approved at the meeting on 13 th December 2021. See minutes .		
- Audit /Impact Assessment	Yes	See GDPR documents .		
- Privacy Notices	Yes			
- Procedures for dealing with Subject Access Requests	Yes			
- Procedure for dealing with data breaches	Yes			
- Data Retention and Disposal Policies	Yes			
Minutes properly numbered with a master copy kept in for safekeeping	Yes	See minutes .		
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	Register of Interest forms are reviewed annually in May. See minutes .		
Adoption of new Code of Conduct for Members.	Yes	See Code of Conduct and minutes . http://moulton.onesuffolk.net/assets/Moulton-Parish-Council/Policy-documents/Local-Government-Association-Model-Councillor-Code-of-Conduct-2020.pdf		
Declaration of Acceptance of Office	Yes	After the 2019 elections.		

Signed:

(Councillor). Date: