

ANNUAL INTERNAL CONTROL CHECK SUITE 2021/22

#	CONTROL TEST	DATE TESTED / INITIAL	EVIDENCE
1	Ensuring an up-to-date Register of Assets	IB 20/02/2022	See section 3.7 meeting minute dated 26/05/2021
2	Regular maintenance arrangement for physical assets	IB 20/02/2022	Maintenance Review last updated March 2020? This was a typographical error. Bus shelter Perspex. Parish Council sign & street lights currently in course of being updated. ACTION to separate the maintenance review from the asset register to clarity.
3	Annual review of risk and the adequacy of Insurance cover	IB 20/02/2022	Sight of Insurance Policy held via Business services at CAS Ltd – cover reviewed in May & policy renewed annually from 1st October.
4	Annual review of financial risk	IB 20/02/2022	On website 005; reviewed as part of portfolio of policies and approved for adoption at meeting 09/02/2022 - minutes 8.4. To be approved at next AGM
5	Adoption of Financial Regulations and Standing Orders	IB 20/02/2022	001 and 002 on website; Items 3.2 & 3.3 minutes dated 26th May 2021.
6	Regular financial reporting and budget monitoring and bank reconciliation, independently reviewed	JW 21/02/2022	Quarterly variance report carried out since last audit seen on website 09/02/22 Bank reconciliation is approved monthly at the meeting Annual internal and external audits.
7	Regular scrutiny of arrangements for the approval of expenditure Compliance with Local Transparency Code Of 2014: a) Items of expenditure incurred over £500 b) Invitations to tender for contracts over £5,000; c) Grants to Voluntary, Community and Social Enterprise Organisations; d) Details of contracts that exceed £5,000 https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/360711/Local_Government_Transparency_Code_2014.pdf	JW 21/02/2022	Quarterly variance report carried out since last audit and latest is on the website along with items of expenditure over £500 - 09/02/22 All requests for payments are supported by invoices and scrutinised in advance of each meeting (circulated to all councillors) and then approved and minuted by Council. Published as part of the minutes in The Walsham Observer
8	Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	JW 27/02/2022	Precept claim, notification email and ledger 2021/22 seen.
9	VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	JW 27/02/2022	Last claimed April 2021 – minuted 7.6 13/04/2021 2021/22 ledger, claim receipt and notification seen.

10	Regular reporting on performance by contractors	JW 21/02/2022	JW ACTION Delegate someone to report back on any specific contracts (eg stream clearance) and minute at relevant meeting at least annually
11	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	RB 09/02/2022	Minute 10.1 09/02/2022 Clerk's contract reviewed. No updates necessary. Handled by SALC on behalf of the Parish Council
12	Compliance with DCLG Guide Open & Accountable Local Government 2014, Part 4: Officer Decision Reports https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/343182/140812_Openness_Guide.pdf	JW 27/02/2022	Part 1 compliance agreed Part 2 doesn't apply Part 3 doesn't apply Part 4 compliance agreed
13	Minutes properly numbered and paginated with a master copy kept in a file for safekeeping.	JW 27/02/2022	A paper copy of the most recent is kept at the Clerk's home/office (now electronically paginated) and all since 2014 have been uploaded to the servers hosting the Parish Council website. Older paper minutes are deposited with the County archive.
14	Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	JW 27/02/2022	BMSDC Register of Interest checked via link on Parish Council website - updates are in progress. ACTION Added this to the list for annual meeting for minuting (both that all have been updated and declarations re gifts etc) The MSDC portal hold all records electronically. Clerk j to send out the reminders for annual updating.
15	Adoption of Code of Conduct for Members	JW 27/02/2022	This is on the Parish Council website, last adopted re-adopted on 26th May 2021 https://www.walsham-le-willows.org/wp-content/uploads/2021/04/015-2014-CodeOfConduct.pdf
16	Declaration of Acceptance of Office	JW 27/02/2022	Seen via links against Councillors names on Parish Council website.