

ANNUAL INTERNAL CONTROL CHECK SUITE				
2022/23				
#	CONTROL TEST	DATE TESTED / INITIAL	EVIDENCE	CLERK'S COMMENTS PRIOR TO CHECKS
1	Ensuring an up-to-date Register of Assets	27/09/2022 JW	Preparation for new insurance policy involved scrutiny of updated list of assets by Clerk and councillors. New play equipment added to valuation in readiness for project completion in October	find 2021/22 register on the website; 2022/23 review supplied; is there anything that is obviously incorrect? This will obviously need to be updated when the Play Area is completed.
2	Regular maintenance arrangement for physical assets	27/09/2022 JW	Reviewed 24th May 2022 Clerk responds to all reports of minor maintenance issues in a timely manner e.g. board walk at play park Play equipment safety checked annually by ROSPA	find 2021/22 register on the website (13/04/2022); 2022/23 review supplied as attachment; I have noted a couple of things but other than that I think all ok.
5	Adoption of Financial Regulations and Standing Orders	27/09/2022 JW	Re-adopted at May 11th meeting and minuted 12a Published on website	find minute ref (12a) May 2022 for adoption for 2022/23 on website, note minute reference in evidence
16	Declarations of Acceptance of Office	27/09/2022 JW	All declarations are on website but Richard's does not have his name printed in section 1 and Trevor's still says that he is chair so is out of date	Check from link on website that all are up to date
	Signed & dated	Janette Winch	Cllr Janette Winch	

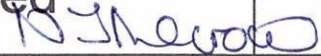
12/10/22

ANNUAL INTERNAL CONTROL CHECK SUITE

2022/23

#	CONTROL TEST	DATE TESTED / INITIAL	EVIDENCE	CLERK'S COMMENTS PRIOR TO FINALISATION
9	VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	13/09/2022 NM	The 2021/2022 ledger records eligible VAT invoices to the sum of £5331.91. The 2022/2023 ledger shows a VAT rebate sum of £5331.91 having been received. The VAT Refund claim was submitted on the 14th March 2022 for the sum of £5331.91. All sums cross check.	
3	Annual review of risk and the adequacy of Insurance cover	13/09/2022 NM	Confirmed at annual meeting: https://www.walsham-le-willows.org/wp-content/uploads/2021/05/20210526-parish-council-minutes.pdf . Any required changes will be picked up and implemented at the review prior to insurance being paid in October. Play Area equipment will have to be added once in situ.	
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	13/09/2022 NM	Officer Decisions: The Clerk to the Parish council has authority to authorise expenditure up to £500 under clause 4.5 of the financial regulations. In 2022 the facility has been utilised once £177.76. This was reported to the PC and is detailed in the minutes 10th August. <i>"Clerk advised that the decking for repairs to the Play Area boardwalk had been ordered in sum of £177.76 under provision in Financial Regulation allowing the Clerk to authorise payments up to £500 in emergency situations. The decking that had been sourced to match existing would include cost of £100 for delivery which had not been anticipated but this needed to be ordered so that it could be fitted before the Gardens Weekend takes place."</i>	
14	Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	13/09/2022 NM	Declaration of Pecuniary and Non Pecuniary interests is a standing agenda item and is minuted at each meeting, including any gifts of hospitality. Evidenced against Agenda for Wednesday 11th of May 2022. Members interests are recorded in the searchable Register of Members Interests. I have reviewed the site and all interest declarations are dated within the last 12 months (February 2022). Guidance needs to be sort to ensure consistency of declarations between Members.	

Signed & dated



Cllr Nick Mecrow

12th October 2022.

ANNUAL INTERNAL CONTROL CHECK SUITE TEMPLATE

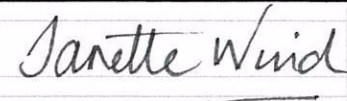
2022/23

#	Prepare	Qtr	Meeting Month	CONTROL TEST	DATE TESTED / INITIAL	EVIDENCE	CLERK'S COMMENTS	2022/23
4	11	3	12	Annual review of financial risk (risk register)	26.02.2023/ JW	Financial Risk reviewed February 2023 by KB	Attached. I have reviewed for 2022/23 ahead of internal audit in April/May	
6	11	3	12	Regular financial reporting and budget monitoring and bank reconciliation, independently reviewed	26.02.2023/ JW	https://www.walsham-le-willows.org/parish-council/#parish-council-documents-meeting-records All bank reconciliations for year 2022/23 accessible from website link and signed paper copies seen	Filtering the table on the website link for 'reconciliation' should turn up a bank reconciliation that has been initialled by two councillors at each meeting.	
8	11	3	12	Scrutiny to ensure precept recorded in the ledger agrees to District Council notification	26.02.2023/ JW	Bank reconciliation checked against email of 05/01 verifying the total precept paid	Notification attached. Ledger [budget reconciliation] attached [column 0, rows 7 and 60], highlighted yellow.	
13	11	3	12	Minutes properly numbered and paginated with a master copy kept in a file for safekeeping.	26.02.2023/ JW	Website clearly shows minutes with pagination and paper copies also seen	You can see these on the website, same link as above. But the 'master copy' is kept on paper. I will bring the file to next meeting.	

Signed & dated

26.02.23

Cllr. Winch



Date of review of system of Internal Controls

Review of system of Internal Controls carried out by:

Name

Signature

Report submitted to Council

4/13/22

(minute reference)

Next review of system of Internal Controls due

Additional comments by reviewer:

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#	Prepare	Qtr	Meeting Month	CONTROL TEST	DATE TESTED / INITIAL	EVIDENCE	CLERK'S COMMENTS	2022/23
7	5	4	3	<p>Regular scrutiny of arrangements for the approval of expenditure and Compliance with Local Transparency Code Of 2014 [These must be published on the website]:</p> <p>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</p> <p>Check that Council is in compliance with this: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/360711/Local_Government_Transparency_Code_2014.pdf</p>	4/5/2023 JW	<p>All summaries and quarterly variance reports published on website. Minuted approval of all expenditure supported by invoices every month and summary also published in Observer</p>	<p>All requests for payments are supported by invoices and scrutinised in advance of each meeting (circulated to all councillors) and approved by full Council. A summary of approved payments is published as part of the minutes in The Observer & on website.</p> <p>a) Quarterly variance report is published on the website along with items of expenditure over £500.</p> <p>b, c and d) See transparency notices on website</p> <p>[https://www.walsham-le-willows.org/parish-council/#parish-council-documents-meeting-records</p> <p>from the link search for 'transparency' and you will find the quarterly published details from where the payments over £500 are also linked.]</p>	
10	2	4	3	<p>Regular reporting on performance by contractors</p>	4/5/2023 JW	<p>Cllr Winch responsible for monitoring stream maintenance and stream verges - periodic reports with photos circulated Cllrs Kinnair and Belson monitor play area grass maintenance and volunteer group to "spring clean" site after major redevelopment March 18th</p>	<p>CGM Stream Maintenance - there is no ongoing contract for this as CGM seem to want to base this on an annual re-engagement following the maintenance proposal originally agreed. Parish Council review after each clearance in October & November and decide on re-engagement year by year.</p> <p>CGM grass cutting contract for stream verges and play area are monitored throughout the year with any concerns passed on from/via the Clerk.</p> <p>David Murray - Closed Churchyard grass cutting. There is no formal contract for this work. Performance is considered prior to the approval of twice yearly invoices.</p>	
11	2	4	3	<p>Contracts of employment for staff Contract annually reviewed</p> <p>Updating records to record changes in relevant legislation</p> <p>PAYE/NIC properly operated by the Council as an employer</p>	4/5/2023 JW	<p>Appraisal and review of contract conducted by Cllr Bartholomew and Cllr Winch 13th February 2023 Appraisal Form and recommendations circulated to all cllrs in readiness for approval March 8th meeting</p>	<p>Clerk's contract was reviewed in appraisal on 13th February 2023 as noted in internal control checks for March and will be minuted at following meeting on 8th March 2023. [Appraisal attached]</p> <p>The Council employs a payroll service for the operation of PAYE/NIC for the sole contract for employment (Clerk). Local Authority pay scale increases are advised as they are issued.</p>	

