

MEARS ASHBY PARISH COUNCIL

Internal Control Procedure

1. Scope

1.1 Financial

It is a requirement that the Parish Council ensures that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of their functions and which includes arrangements for the management of risk.

1.2 Non-Financial

At the time of the internal financial monitoring it would be of benefit to the Parish Council to complete a check list of required documents.

2. Responsibilities

It is the responsibility of the Parish Clerk to ensure that all documents are available for inspection within one weeks' notice of the Internal Control Councillor requesting a date to carry out an internal monitoring inspection.

It is the responsibility of the Internal Control Councillor to conduct the monitoring inspection and report the findings at the following Parish Council.

3. Method

There is a Check List to be completed on a quarterly basis; this is to be completed by the Councillor responsible for Internal Control, signed by both Councillor and Clerk. Once signed this should be submitted to the Clerk for the inclusion on the next month's Parish Council agenda and should be shown as an appendix to the minutes.

After the Parish Council meeting has been completed and the Councillor has reported their findings of the inspection, any actions arising should be addressed and confirmed at the following inspection.

The monitoring form can be found in Appendix A
Appendix A

All inspections, once completed must be filed in the Parish Council office

Period Inspected: April 2020 to June 2020

	Task	Seen		If "No" then comment required	Completed
		Yes	No		
Financial					
1	All bank statements filed (all accounts)	✓			
2	Bank Reconciliation completed monthly	✓			
3	Invoice folder completed for previous month, invoices initialled by two bank signatories and agree to payments on bank account	✓			
4	Banking received completed for previous month	✓			
5	Date of last VAT refund?				
Payroll/Staff					
6	Monthly Payroll pack filed (previous month)	✓			
7	TAX & NI Paid up to date; amounts checked to PAYE provider report	✓			
8	Pension contribution	N/A			
Minutes					
9	Minutes signed, dated, page numbered & filed	✓			
Miscellaneous					
16	Notice boards up to date	✓			
17	Website updated regularly	✓			
18	Correspondence received has been forwarded onto Councillors	✓			
19	Correspondence responded to	✓			
Health and Safety					
20	Governance Financial Risk Assessments up to date and recorded	✓			
General comments/recommendations to improve services					
21	<p>The Governance Risk Assessment document was also considered for compliance and updated to include provision for quarterly confirmation of compliance as part of internal control. Update pending approval by council at next meeting.</p>				

Audit completed

Councillor.....

Dated 8/7/20

Clerk/RFO D Bell

Actions completed

Councillor.....

Dated 9/7/20

Clerk/RFO D Bell