

Bildeston Parish Council

Review of Internal Control Measures Arrangements

Presented to Parish Council meeting on 11th March, 2020

Review Area	Audit Report Section 4 Reference	Self-Assurance Green – Full Yellow – Partial Red - None	Comments
Appropriate Books of Accounts	A		Maintained throughout the year by Clerk
Asset Register	H		The Asset Register has been updated using the information available within Parish records.
Auditors Reports (Principal System of Internal Control by providing independent inspection of the Council's systems of internal control).	H		Reports of internal and external auditors have been presented to Council (June and March meetings respectively)
Banking			Funds held with Barclays Bank and Unity Trust Bank to spread the risk. Payments are made by bank transfer using dual authorisation by Members of the Parish Council with the Clerk setting up payments but without approver rights.
Bank Reconciliation (Principal System of Internal Control for ensuring that the Council's accounts are a true and accurate reflection of monies held at the bank)	I		Undertaken monthly by Clerk
Budgetary Control (Principal System of Internal Control enabling income and expenditure to be managed within agreed budgets).			Quarterly reports are presented to Council meetings which include a bank reconciliation, fund balances and the Council's overall financial position.
Cash Handling	F		No petty cash float is held by the Council.
Cemetery Fees			Reviewed on an annual basis with increases applied periodically.
Code of Conduct			All Members have been issued with a copy of the Code of Conduct previously. Disclosable pecuniary interests and requests for dispensations appear on the agenda as standing items.
Community Infrastructure Levy Funding			Annual report made to District Council and published on website.
Data Protection & Information Security Policy			Policy to be reviewed every 3 years (2017, 2020 etc.). Steps taken to comply with General Data Protection Regulations
Decision-Making			Public notice is provided of meetings and accurate minutes maintained. Matters formally delegated to the Clerk or the Clerk in consultation with named Members of the Parish Council as appropriate. Confidential business is dealt with in private session.
Document Retention and Disposal Policy			Policy to be reviewed every 3 years (2017, 2020 etc.)
External Audit			The Parish Council has considered the new audit requirements for smaller Councils.
Financial Regulations (Principal System of Control for the Financial Management of the Council)			Reviewed and updated annually.

Fraud			Procedures to prevent and detect fraud are in place in terms of the authorisation of payments.
Insurance			BHIB appointed. Key Elements of insurance: Employers Liability £10 million Public and Products Liability £10 million Fidelity £250,000 Libel & Slander £250,000 Officials Indemnity £500,000 Personal Accident £100,000 Legal Expenses £250,000 Property, Money and Business Interruption have varying amounts and are itemised in the insurance schedule Data Breach £Nil
Internal Audit			SALC appointed annually to undertake internal audit proving independent and competent service
Legal Advice			Advice obtained as required to avoid unlawful actions by the Parish Council.
Payments	B		Authorised by the Parish Council and recorded in the minutes of meetings. Supported by invoices/receipts. Two authorising signatories required
Payroll Control			The Council has a PAYE and NIC system in place. Pay scales applied as per National Terms and Conditions
Precept	D		The Precept has been set having regard to estimated payments, receipts and financial risks facing the Council.
Publication Scheme			Policy to be reviewed every 3 years (2017, 2020 etc.)
Receipts	E		Recorded in minutes and paid in by Clerk. Fully recorded and logged on spreadsheet.
Reserves			The Council has reviewed its reserves and transferred amounts from the general reserve to designated funds as appropriate.
Risks	C		The Risk Register is reviewed and updated annually – circulated separately
Salaries	G		Salary deductions have been made and payments made to HMRC.
Staffing			HR Review undertaken by external consultant in 2019/20, new policies and contracts issued for all staff. SALC has undertaken review of Clerk's post in 2019/20.
Standing Orders (Principal System of Control for Conduct and Transaction of Business at meetings of Council)			Reviewed and updated annually.
Tenders			Not applicable over past 12 months.
Transparency Code			Steps are taken to publish information in accordance with the Transparency Code. A new website is being launched to comply with the requirements of The Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018
Trust Funds	K		Not held by the Parish Council so no trustee responsibilities to be monitored

Annual Review:

- a. Review Internal Controls Document (circulate annually)**
- b. Approve Risk Assessment (circulate annually)**
- c. Approve Standing Orders (circulate annually)**
- d. Approve Financial Regulations (circulate annually)**
- e. Appoint Internal Auditor (annually)**
- f. Submit Reports of Internal and External Auditors to meetings**
- g. Approve any Changes to Policies (refer to Periodic Review 2017, 2020 etc)**
- h. Review Compliance with Transparency Code on Website**
- i. Determine Cemetery Fees (review annually)**