

HEVENINGHAM PARISH COUNCIL

Internal Control Policy & Checklist

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is done through internal control and internal audit. This is documented as

"A relevant authority must insure that it has a sound system of internal control which: -

- a) Facilitates the effective exercise of its functions and the achievement of its aims and objectives:
- b) Ensures that the financial and operational management of the authority is effective
- c) Includes effective arrangements for the management of risk.

A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes....."

Heveningham Parish Council has determined that there should be an annual review of the internal controls and that this is carried out by a non-signatory Councillor in accordance with recommendations. This will create a written document which is submitted to council for approval and minuted as such. This is in addition to the internal and external audit requirements.

Control Test	Comments/Documents checked and initials
Up to date Register of Assets	<i>J. Sillis</i>
Review of risk and adequacy of the insurance cover	Phone box to be added at a later date <i>J. Sillis</i>
Adoption of Financial & Standing Orders	<i>J. Sillis</i>
Review and adoption of risk analysis	<i>J. Sillis</i>
Annual review of the budget for next financial year	Budget confirmed 05.04.17, reviewed. <i>J. Sillis</i>
Regular Bank reconciliation	<i>J. Sillis</i>
Payment supported by invoices and approval, authorised and minuted	<i>J. Sillis</i>
Receipts supported, reviewed and minuted	<i>J. Sillis</i>
Ensure Precept received is as requested from District Council	Minuted, Sept-16. Shown on statement of accounts <i>J. Sillis</i>
Contract of Employment for staff	To be addressed <i>J. Sillis</i>