

Regular budget monitoring statements as reported to Parish Council	Yes	At each PC Meeting
Compliance with GDPR	Yes	Files held with Clerk. Reviewed and updates In March 2020
Compliance with Local Transparency Code Of 2015	Yes	Regular submission to Web Master for inclusion on web site
Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes	
Compliance with Data Protection Legislation and registered with ICO	Yes	ICO registration ref ZA534694
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	At each monthly meeting.
Adoption of Codes of Conduct for Members	Yes	Adopted in May 2019.
Declaration of Acceptance of Office	Yes	Completed in May 2019 when local election occurred, Chairman DAO completed June 2020 at AGM. DAO completed by newly coopted Councillors

Date of review of system of Internal Controls..... 30.11.2020

Review of system of Internal Controls carried out by:

Name.....Charles Fakes.....Signature.....

Report submitted to Council (date).....6.12.20.....

(minute reference).....Dec 20 - Finance 8.4.....

Next review of system of Internal Controls due.....April 2021.....

Additional comments by reviewer:

Review and Adoption of Financial and Standing Orders	Yes	Reviewed yearly. Next review due in March 2021
Regular reporting on performance by contractors	Yes	Currently only grass cutting of playing field. Reviewed quarterly
Annual review of contracts (where appropriate)	Yes	Currently only grass cutting of Playing field
Regular bank reconciliation, independently reviewed	Yes	Reconciliation statements produced quarterly. Reviewed and approved in July 20
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	At each PC Meeting
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	Recorded in minutes
Payments supported by invoices, authorised and minuted	Yes	Payments authorised at each monthly meeting, authorised and minuted.
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	Bank Statements provided to Auditor
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	
Contracts of employment for staff		Staff contracts currently undergoing review.
Contract annually reviewed	Yes	
Updating records to record changes in relevant legislation	Yes	PAYE operated and submitted to HMRC monthly.
PAYE/NIC properly operated by the Council as an employer		
Staff details eg salary – held in a secure and appropriate manner.	Yes	
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	VAT claimed at the end of each financial year. Claim for 19-20 submitted in June 2020
CIL expenditure recorded and reported to PC and District in accordance with legislation	Yes	EOY CIL statement completed and submitted to MSDC
Regular financial reporting to Parish Council	Yes	At each PC Meeting

NORTON PARISH COUNCIL

INTERNAL CONTROL REPORT

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability through requirements related to internal control and internal audit.

Whilst the Parish Council has reviewed the effectiveness of the internal audit (independence, competence, proportionate and scope), it has a requirement levied on it to ensure that its financial management is adequate and effective and that it has a sound system of internal control.

'The regulations require active participation by members in providing positive assurance to the electors of their stewardship of public money. The framework of accountability is risk-based i.e. level of control and management must be appropriate to the risk involved. The Council must determine the most appropriate method of internal control, care should be taken to ensure that internal control tests are proportionate and relevant and that they are neither seen as, nor intended as, undue interference in the RFO's day to day management of financial affairs.'

As part of its internal control, the Parish Council has appointed a non-signatory Councillor to conduct a review of the system of internal control via the following tests on a quarterly basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	TEST	COMMENTS – check documents and initial
Ensuring an up to date Register of Assets	Yes	Reviewed in March 2020
Regular maintenance arrangement for physical assets	Yes	Monthly inspection of play equipment reported at each PC Meeting
Annual review of risk and the adequacy of insurance cover	Yes	Reviewed on receipt of insurance renewal papers from Insurance Company
Annual review of Fidelity Guarantee and cover	Yes	Reviewed on receipt of insurance renewal papers from Insurance Company
Annual review of financial risk	Yes	Reviewed yearly. Next Review in March 2021
Awareness of Standing Orders and Financial regulations	Yes	All Standing Orders and financial regulations reviewed in February 2020, March 2020 and April 2020 Next review due in 2021