

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 Councillor to conduct a review of the system of internal control via the following tests on a regular basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	Yes or No	
Ensuring an up to date Register of Assets	Yes ✓	Register of Assets for 22-23 presented to the Council on 15 th May 2023. Finance 9.7. Reviewed and approved annually
Regular maintenance arrangement for physical assets	Yes ✓	Monthly inspection of play equipment reported at monthly Council meetings
Annual review of risk and the adequacy of Insurance cover	Yes ✓	Insurance cover reviewed on 15 May 2023 to ensure renewal adequacy. (9.4)
Annual review of financial risk	Yes ✓	Reviewed on 6 March 2023 (8.1)
Awareness of Standing Orders and Financial regulations	Yes ✓	All Standing Orders and Regulations reviewed on 6 March and 15 th May 2023.
Adoption of Financial and Standing Orders	Yes ✓	Financial Standing Orders reviewed on 6 March 2023 (8.1)