

Great Barton Parish Council – Internal Controls 2022/23

As part of its internal controls, the Council conducts a review of the system of internal controls via the following tests on an annual basis with a written report of any findings submitted to the Council and minuted as received.

Control Test	Comments
Ensure the Asset Register is up to date	Council reviewed and approved the Asset Register on 16/5/22. Clerk updates the register following every purchase. A review of the village assets was undertaken by the Council and reported to the Council meeting on 20/2/23.
Regular maintenance arrangement for physical assets.	Play equipment inspected weekly by Clerk and 1 Councillor (Steve Todd) and inspected monthly by West Suffolk Council. Any faults reported to Council immediately.
Annual review of the Risk Assessments, including financial risk.	Council reviewed and approved the Risk Assessments on 20/2/23.
Annual review of adequacy of insurance.	Council reviewed and approved the insurance cover on 17/10/22 and confirmed again on 20/2/23. Including the Fidelity Guarantee cover, public and employers' liability. Following a new insurance policy being taken, the Locum Clerk suggested increasing the fidelity insurance 20/2/23
Awareness of Standing Orders.	Council reviewed and approved the latest NALC Model Standing Orders on 16/5/22 and 20/2/22
Awareness of Financial Regulations	Council reviewed and approved the Model Financial Regulations on 16/5/22 and 20/2/23
Regular bank reconciliation, independently reviewed	Bank reconciliations are reviewed and approved on a monthly basis for the current account and quarterly for the reserve account. Checked by the chair and a rota of Councillors
Regular scrutiny of Cash Book to ensure income and expenditure correctly recorded	The Cash Book is scrutinised as part of the quarterly bank reconciliation process
Ensure annual budget for the following financial year is approved	Council reviewed and approved the budget for the financial year 2022-23 on 13/12/22. Then resolved to request the precept from West Suffolk Council on the same date.
Proper arrangements are in place for the approval of expenditure	Every item of expenditure is proposed and seconded by members, voted on and recorded in the minutes. Quotations are considered and approved if applicable
Recording in minutes the precise powers under which expenditure is approved	Every item of expenditure has the power recorded in the minutes and cashbook
Payments supported by invoices, authorised and minuted	Every payment is supported by an invoice, authorised by the Council and minuted at every meeting. Cheques are signed by 2 authorised signatories, invoices and cheque stubs are initialled by the 2 signatories. Invoices for £1000+ are checked and initialled by 3 signatories.
Ensure the maximum amount of s137 expenditure is calculated annually and reported to Council	Council notes expenditure made under LGA S137 at each meeting and in the cashbook

Ensure income, including precept, is correctly received, recorded and banked	All income received is minuted at meetings. Income is received by cheques which are banked regularly and by direct bank transfer
Ensure all staff have an Employment Contract	January 2023 – the Council are employing a locum Clerk with a contract. The new Clerk/RFO will have an Employment Contract
Records are updated to record changes in legislation	Regular bulletins are received from SALC informing the Clerk of any changes in legislation. The Clerk regularly attends training sessions delivered by SALC and WSC. Records are updated as necessary.
PAYE/NIC/Pension properly operated by the Council as an employer	Employer filing obligations are met by the Clerk sending monthly reports of salary paid to HMRC via its online PAYE software. Any PAYE/NIC due is notified to the Council at every meeting and is paid by direct debit. Pension arrangements in place for the Clerk if required
VAT correctly accounted for and VAT payments identified, recorded and reclaimed	All VAT is recorded in a separate column in the Cash Book and reclaimed every 6-12 months. VAT reclaim for 2022-23 as at 31/3/23.
Regular financial reporting to Council	The Clerk provides a monthly report to the Council which includes: bank balances; credits received; payments made under S137; transfers between bank accounts; a list of reserves held along with budgets and any earmarked funds. The report is included in the minutes.
Quarterly budget monitoring statements reported to Council	Council reviewed and approved budget versus actual income and expenditure on a quarterly basis.
CIL reporting to Parish and District Councils in accordance with legislation	West Suffolk Council are not currently part of the CIL scheme. Any funds received under S106 are noted in the minutes and kept in a separate reserve.
Compliance with Local Transparency Code	Compliance is demonstrated by the following records published on the Parish Council page on the village website: Items of Expenditure Over £500; End of Year Accounts; End of Year Bank Reconciliation; Significant Variances; Annual Governance Statement; Internal Audit Report; external audit report; list of Councillor Responsibilities; Details of Land and Public Buildings; minutes, agendas and meeting papers; explanation of reserves; provision of the exercise of public rights; notice of conclusion of audit.
Compliance with GDPR	The following documents are in place: <ul style="list-style-type: none"> • Audit / Impact Assessment • Privacy Notices • Procedures for dealing with Subject Access Requests • Procedure for dealing with Data Breaches • Data Retention & Disposal Policies
Procedures in place for recording and monitoring Members' Interests.	Every new Member completes a Register of Interests form which is submitted to the District Council. Members are asked to declare any interests at every meeting and these are recorded in the minutes. Members reminded to update their Register of Interest forms quarterly.

Adoption of Local Code of Conduct	Council adopted the Suffolk Code of Conduct 2014 on 16/5/22
Completion of Declaration of Acceptance of Office for Chairman and Co-Opted Members.	All members, including the Chairman and Vice-Chairman, completed and signed a Declaration of Acceptance of Office
Review of Internal Audit and control arrangements	Council carried out a review of the effectiveness and scope of their internal audit and this was reviewed at the full council meeting on 16/5/22. Control arrangements were also reviewed on 20/2/23
Appointment of RFO	The RFO is appointed annually. This was minuted on 16/5/22
Appointment of Internal Auditor	The internal auditor is appointed annually. This item was minuted on 16/5/22 and confirmed on 20/2/22
Review of fees	Council reviewed their fees for advertising in the village newsletter on 16/5/22
Review of policies	Policies are reviewed annually in line with elections and this was minuted on 16/5/22