

SHIMPLING PARISH COUNCIL

INTERNAL CONTROL

As part of its internal control, the Parish Council has appointed a Councillor to review the system of internal control via the following tests. Test to be conducted on an annual basis.

CONTROL TEST	TEST DONE YES or NO
Ensuring an up to date Register of Assets	
Regular maintenance arrangement for physical assets	
Annual review of risk and the adequacy of Insurance cover	
Awareness of Standing Orders and Financial regulations	
Adoption of Financial & Standing Orders	
Regular reporting on performance by contractors	
Regular bank reconciliation, independently reviewed	
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	
Recording in the minutes the precise powers under which expenditure is being approved	
Payments supported by invoices, authorised and minuted	
Section 137 expenditure separately recorded and within statutory limits	
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	
Scrutiny to ensure precept recorded in the cashbook agrees to notification	
Contracts of employment for staff; Contract annually reviewed Updating records to record changes in relevant legislation PAYE/NIC properly operated by the Council as an employer	
VAT correctly accounted for, identified, recorded and reclaimed in the cashbook	
Regular financial reports	
Regular budget monitoring statements	
Minutes properly numbered and paginated with a master copy kept in safekeeping	
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	
Adoption of Codes of Conduct for Members	
Declaration of Acceptance of Office	

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

Review of system of Internal Controls carried out by

Report submitted to Council (date)
.....
(minute reference)
.....

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

Comments by reviewer.....
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