LINDSEY PARISH COUNCIL

INTERNAL CONTROL

The Accounts & Audit 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 framework of accountability is risk-based ie level of control and management must be appropriate to the risk involved. The Council must determine the most appropriate method of internal control. It should ensure that internal control tests are proportionate and relevant and should not show undue interference in the RFO's day to day management of financial affairs.

As part of its internal control, the Council conducts an annual review of the system of internal control via the following tests.

Ensuring an up to date Register of Assets Review March 2019 Maintenance arrangement for physical assets Annual review of risk & the adequacy of insurance cover Awareness of Standing Orders & Financial Regulations Adoption of Financial & Standing Orders Regular bank reconciliation, independently reviewed Regular scrutiny of financial records and proper arrangements for the approval of expenditure Recording in the minutes or appendices the precise powers under which expenditure is being approved Regular scrutiny of income records to ensure income correctly received, recorded and banked Scrutiny to ensure precept recorded in the cashbook agrees to notification Contracts of employment for staff, annually reviewed Updating records to record changes in relevant legislation PAYE/NIC properly operated by Council as an employer VAT correctly accounted for, payments identified, recorded and reclaimed in the cashbook Regular financial reports Regular bank reconciliations and details of expenditure is being approved Regular bank reconciliation. Contracts of employment for staff, annually reviewed Updating records to record changes in relevant legislation PAYE/NIC properly operated by Council as an employer VAT correctly accounted for, payments identified, recorded and reclaimed in the cashbook Regular financial reports Bi-monthly - bank reconciliations and details of expenditure and income received Regular budget monitoring statements Bi-monthly budget to actual reports submitted Minutes properly numbered and paginated with a master copy kept for 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 CONINCID 1991 Review carried out by Clerk in January 2019 Expenditure authoute sephender and every meeting Review carried out by Clerk in January 2019 Carried out September 2019 Review carried out by Clerk in January 2019 Fes - signatories verify prior to signing cheq	CONTROL TECT	CONANAENTS
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Adoption of Codes of Conduct for Members 2014	Procedures in place for recording and monitoring	At each and every meeting
	Members' Interests and Gifts of Hospitality	
Declaration of Acceptance of Office Full Council 2015; Chair at each and every APCM	Adoption of Codes of Conduct for Members	2014
	Declaration of Acceptance of Office	Full Council 2015; Chair at each and every APCM

Period covered by review of Internal Controls	01.04.2018 - 31.03.2019
Date of review of system of Internal Controls	.13.03.2019
(minute reference)7 vii	