Bramfield and Thorington Parish Council

Review of Internal Controls Checklist

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is achieved through internal control and internal audit. This is documented as "a relevant authority must ensure that it has a sound system of internal control which:

a) facilitates the effective exercise of its functions and achievement of its aims and objectives;

b) ensures that the financial and operational management of the authority is effective; and

c) includes effective arrangements for the management of risk.

A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes."

The Council has determined that there should be an annual review of the internal controls and that this is carried out by an independent person who is neither the Responsible Financial Officer nor a Councillor who is a payment signatory. This will create a written document which is submitted to the Council for approval by the end of the year. These internal checks are in addition to the work carried out by the Council's internal and external auditors following the end of the financial year.

	CONTROL TEST	DOCUMENTS CHECKED AND COMMENTS
1	There is an up-to-date Asset Register	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2023-24/Minutes/May-15th-2023-minutes-signed.pdf
2	There have been reviews of risk and the adequacy of Insurance Cover	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2023-24/Minutes/May-15th-2023-minutes-signed.pdf
3	Standing Orders and Financial Regulations have been adopted during the year	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2023-24/Minutes/May-15th-2023-minutes-signed.pdf

4	There has been a review and approval of a risk assessment	The template has been reviewed and adopted in February 2024 http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2024-25/Minutes/February-20th-2024-Minutes-Signed.pdf and the completed template is being put to the Council for approval at our next meeting
5	An annual review of the budget for the following financial year has taken place	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2023-24/Minutes/Nov-13th-2023-Minutes-Signed.pdf
6	A quarterly bank reconciliation as a minimum has taken place	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2023-24/Minutes/Oct-9th-2023-Minutes-Signed.pdf
7	Payments are supported by invoices and there is demonstrated approval and inclusion in the minutes	Mark – please choose a payment from the ATP's April 23 – Nov 24 at random and I'll send you a photo of the invoice SALC INVOICE 29/6/24 sent by email as evidence
8	Receipts have supporting documentation and there is demonstrated approval and inclusion in the minutes	Note the receipt of the precept in May minutes: http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2023-24/Minutes/May-15th-2023-minutes-signed.pdf
9	The precept request has been received by SCC	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2024-25/Minutes/Jan-8th-2024-Minutes-Unapproved.pdf

10	There is a contract of employment for the Clerk/RFO	See attached
11	VAT has been correctly accounted for during the year and a claim has been made for the return of VAT made in the previous year	See attached
12	S137 payments have been accounted for and included in the minutes	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2023-24/Minutes/May-15th-2023-minutes-signed.pdf See Item 15
13	The budget has been monitored on a quarterly basis as a minimum	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2024-25/Minutes/Jan-8th-2024-Minutes-Unapproved.pdf
14	The Code of Conduct has been adopted and the Declaration of Office Form completed by the Chair	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2024-25/Minutes/Jan-8th-2024-Minutes-Unapproved.pdf See attached
15	Approved minutes have been signed and retained	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2023-24/Minutes/Nov-13th-2023-Minutes-Signed.pdf See attached photo of the hard copy

16	The Council's declaration of Compliance under the Pensions act 2008 is on course to be completed every 3 years	See attached
17	The Council has reviewed the effectiveness of the internal audit, including coverage and independence of the work carried out, access to the RFO and the timely follow up of the implementation of recommendations and addressing of comments made	http://bramfieldandthorington.suffolk.cloud/assets/Parish-Council-Documents/2023-24/Minutes/Sept-11th-2023-Minutes-Signed.pdf
18	An Annual Governance and Accountability Return for the previous year has been completed, approved and submitted to the external auditor by the end of June, or submitted later in accordance with approvals received for a month by month extension	See attached
19	Documents in support of the above points have been retained and filed by the Parish Clerk/RFO.	See attached photo

Date of Review 17 - 4 - 25

Name of reviewer MARK BOND

Signed by Reviewer

Signature RFO/Clerk ________________