HANBOROUGH PARISH COUNCIL
INTERNAL CONTROL CHECKLIST

The Accounts and Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is done through internal control and internal audit. This is documented as:
A relevant authority must ensure that it has a sound system of internal controls which:
a) Facilitates the effective exercise of its functions and the achievement of its aims and objectives
b) Ensures that the financial and operational management of the authority is effective
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 procedures...
Hanborough Parish Council has determined that there should be a regular review (six monthly) of the internal controls and that this will be carried out by a Councillor that is not an authorised signatory.
This will create a written document which is submitted to the Council for approval and minuted as such.
This is in addition to the internal and external audit requirements.

Control Check	Frequency of Check	Date Check Completed		Documents checked and Comments
Proof of payments supported by approved invoices which are authorised and minuted	Every Six Months			i.e. review schedule of payments, all invoices and all payments are listed in the Council minutes
Proof of receipts (including precept) supported by appropriate remittance advice	Every Six Months			i.e. check that any income is backed up with a source document
The cashbook is kept up to date and all receipts and payments are included	Every Six Months			i.e. examine the cash book and link to proof of receipts and payments
Monthly bank reconciliations have been completed which are supported by an the cashbook and bank statements	Every Six Months			i.e. review the bank reconciliation cross checking with the cashbook and bank statements
Payments made to the Clerk are accurate and in accordance with the contract of employment and correct salary scale.	Every Six Months			i.e. cross check the salary information to the paperwork signed off by the Council each month
Any Clerk or Councillor expense claims are completed on the claim form with invoices/receipts attached	Every Six Months			i.e. check any claims paid cross referencing to the claim form and invoice/receipt
Check the schedule of transfers to ensure that transfer of money between bank accounts is appropriate and authorised by the Council	Every Six Months			i.e. check schedule of transfers against bank statements. Ensure that money has been transferred internally only.

The budget is being monitored by the Council during the financial year and includes all receipts and payments	Every Six Months			i.e. check minutes of Council meetings. Check that the schedule of payments total matches budget monitoring totals. Check that all receipts have been included in the report.
That any goods/services costing above £5,000 were ordered only following consideration of three quotations	Every Six Months			i.e. check any goods/services that were ordered, cross reference to Council minutes and supporting paperwork
Council minutes are signed and retained in a minute book	Every Six Months			i.e. check the minute book and website
The risk assessment is being reviewed by the Council on a regular basis and any new and emerging	Annually			i.e. check minutes of Council meetings.
Standing Orders are reviewed annually, approved by Council and published on the Council website	Annually			i.e. check that approval takes place at the AGM and published on website
Financial Regulations are reviewed annually, approved by Council and published on the Council website	Annually			i.e. check that approval takes place at the AGM and published on website
Internal Control Statement is reviewed annually, approved by Council and published on the Council website	Annually			i.e. check that approval takes place at the AGM and published on website
Risk Assessments are reviewed annually, approved by the Council and published on the Council website	Annually			i.e. check that approval takes place at the AGM and published on website
The IT Policy is reviewed annually, approved by the Council and published on the Council website	Annually			i.e. check that approval takes place at the AGM and published on website
Code of Conduct is reviewed annually, approved by the Council and published on the Council website	Annually			i.e. check that approval takes place at the AGM and published on website
Declaration of Acceptance of Office forms are signed for the role of Councillor, Chair and Vice-Chair	Annually			i.e. check the completed forms and minutes
That a VAT return has been completed and submitted to the HMRC to reclaim any VAT incurred by the Council in the previous financial year	Annually			i.e. check the VAT return completed by end April. Cross reference with VAT invoices. Check bank statement to ensure reclaim is received

The Asset Register has been reviewed on an annual basis	Annually		i.e. check the asset register has been reviewed by the Council, formally minuted and published on the website
An annual review has taken place of the Council's insurance arrangements and adequacy of insurance cover	Annually		i.e. check insurance has been reviewed by the Council and formally minuted. If circumstances change during the year make sure that the insurance has been updated.

Date of Review: _____

Reviewed by: _____

Signature:

_____

Parish Clerk/RFO Signature:

_____

Presented to the Parish Council meeting on: _____

Minute reference of resolution: _____