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| **SWILLINGTON PARISH COUNCIL**  **Review of Internal Financial Controls on 07/03/2017** | | | |
| Internal Controls - Question/action list 2016/17 accounting year | | | |
| 1 |  | Appropriate books of account properly kept throughout the year? | Yes |
| 2 | a | Appointed responsible financial officer with duties listed in Financial Regs or elsewhere? | Yes |
|  | b | Fin Regs. in place & regularly reviewed? | February 2017 |
|  | c | Standing Orders in place & regularly reviewed? | Yes By Full Council |
|  | d | Delegated Powers on expenditure in place & adhered to? | Yes |
|  | e | Payments supported by invoices? | Yes |
|  | f | Expenditure properly approved? | Yes |
|  | g | VAT shown separately? Has a VAT refund been requested recently, if not is the VAT paid since the last refund at a level that is sensible to request a refund? | Yes, claimed quarterly |
| 3 | a | Have the risks been listed and a start been made on assessment and minimisation of risk? | Yes |
|  | b | Is there sufficient management of risk? | Yes |
|  | c | Insurance in order and the correct things covered? | Reviewed Annually in February as policy runs from 22nd of March. |
|  | d | Members check the accounts OR internal audit at least twice a year and report back to council?. | At each parish meeting |
|  | e | Are balances invested in the best safe account? | Yes |
|  | f | Initialled cheque stubs? | Yes |
|  | g | Regular internal audit? | Annual |
|  | h | Minute showing appointment of internal auditor? | Yes |
| 4 | a | Council budgeted in a clear and adequate way? | Yes |
|  | b | Checks in place to ensure correct precept has been received? | Yes |
|  | c | Clerk / RFO report to council regularly to give progress reports on expenditure verses budget? | Yes, at each parish meeting |
|  | d | Reserves/balances appropriate? Is/are there specific project(s) for balances in excess of the annual precept? | Yes, election monies due to new legislation and Minimum working reserve |
| 5 | a | Was income received/expected? Did income equal expected income? If not why not? | Yes no unexpected income though we received a grant of £12k for new playground equipment |
|  | b | System of receipt of income ensures that it is properly recorded and promptly banked? | Yes |
|  | c | VAT on income properly accounted for? | N/A |
| 6 | a | Adequate check on re-imbursed expenses? | Yes |
|  | b | Payments properly supported by receipts? | Yes |
|  | c | Expenditure approved? | Yes |
|  | d | VAT properly accounted for? Reclaimed on petty cash? | n/a |
| 7 | a | Clear minute and contract which details the employees' pay and conditions | Yes |
|  | b | Employee(s) paid to those decisions? | Yes |
|  | c | PAYE and NI payments been made (if required) or written contact been made with the Inland Revenue giving details of taxable income? | Yes |

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| 8 | a | Asset Register? | Yes checked annually |
|  | b | Complete? |
|  | c | Accurate? |
|  | d | Maintained? |
|  | e | Checked/modified at least yearly eg. at annual council meeting? |
| 9 | a | Cash book up to date, correctly sub-totalled and accounts reconciled at least once per quarter? | Yes, presented to Full Council monthly |
|  | b | Clear record of the end of year statement? | Yes |
| 10 | a | Accounts prepared on correct basis? | Yes |
|  | b | Agree with the cash book? | Yes |
|  | c | Supported by an adequate audit trail | Yes |
|  | d | A record of debtors and creditors? | Yes when required |
|  | e | Clear separate list of S137 payments | Yes |
|  | f | Year end accounts clear and accurate? | Yes |
|  | g | All account balances shown? | Yes |
|  | h | Correct supporting statements? | Yes |
| 11 | a | Other risks been covered adequately? | Yes |
|  | b | Data Protection Registration held & current/appropriate? | Yes |
|  | c | Electronic data backup arrangements adequate? | Yes, monthly |

Prepared by Diane Brown Parish Clerk and RFO 07/03/2017

Presented to Full Council for approval on 07/03/2017

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Chair of the Council

Date 07/03/2017