

## Poundstock Parish Council Internal Control Procedure Form

To be completed quarterly by two Councillors.

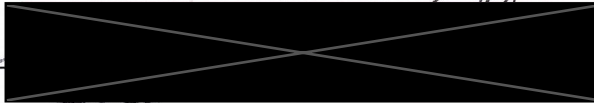
We certify that we have carried out the tests detailed below in accordance with the suggested approach in the Governance and Accountability in Local Council in England and Wales – A Practitioners Guide 2021.

Where an entry has been made in the fourth column an explanation is required.

Councillors Name: Councillor STEPHEN BLAKE

Councillor STEVE HAYNES

Signed by (Both Cllrs)



Date 01/04/22  
30/06/22

Internal Control	Tests	Initial If yes	No	Comments
Previous Internal Audit Report	Do the minutes record the Council has considered the Internal Audit Report from the previous year and the matters arising addressed?	o		
Standing Orders	Has the Council formally adopted Standing Order	o		
Financial Regulations	Has the Council formally adopted Financial Regulations	o		
	Has a Responsible Financial Officer been appointed?	o		
	Have items or services a de minimis amount been competitively purchased?	o		

Internal Control	Tests	Initial If yes	No	Comments
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	Ⓟ		
	Has VAT on payments been identified, recorded and reclaimed?	Ⓟ		
	Has the Council published the appropriate data in compliance with the Transparency Code requirements?	Ⓟ		
Risk Managements Arrangements	Do the minutes identify any unusual activity?	Ⓟ		
	Has there been any change of supplier bank records? Random checks to be carried out regularly		✓	
	Is Insurance cover appropriate and adequate?	Ⓟ		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	Ⓟ		
	Is actual expenditure against the budget quarterly reported to the Council?	Ⓟ		
	Are there any significant unexplained variances from budget?		✓	

Internal Control	Tests	Initial if yes	No	Comments
	Have virements been approved by Full Council?		✓	
Income Controls	Is income properly recorded and promptly banked?	⊙		
	Does the precept recorded in the cashbook agree with Cornwall Councils notification?	⊙		
	Are security controls over cash adequate and effective?	⊙		
Payroll Controls	Do salaries paid agree with those approved by the Council?	⊙		
	Are other payments to the Clerk reasonable and approved by the Council?	⊙		
	Has PAYE/NIC/Pension been properly operated by the Council as an employer?	⊙		
	Are expenses and milage claims completed correctly?	⊙		
	Are the Clerk's expenses completed correctly?	⊙		
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	⊙		

Internal Controls	Tests	Initial if yes	No	Comments
	Is the Register up to date?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
Bank Reconciliation	Has the Bank Reconciliation been completed monthly for the previous quarter?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	