

## 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.

Councillor STEPHEN BLAKE (Print Name)

Councillor MICHELLE CARTER (Print Name)

Signed by (Both Cllrs)







For the period Jul-Sep 2023 (2)

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?	<input checked="" type="checkbox"/> MAC		
Standing Orders	Has the Council formally adopted Standing Order	<input checked="" type="checkbox"/> MAC		
Financial Regulations	Has the Council formally adopted Financial Regulations	<input checked="" type="checkbox"/> MAC		
	Has a Responsible Financial Officer been appointed?	<input checked="" type="checkbox"/> MAC		

	Have items or services a de minimis amount been competitively purchased?	<input checked="" type="radio"/> MAC		
Internal Control	Tests	Initial If yes	No	Comments
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	<input checked="" type="radio"/> MAC		
	Has VAT on payments been identified, recorded and reclaimed?	<input checked="" type="radio"/> MAC		
	Has the Council published the appropriate data in compliance with the Transparency Code requirements?	<input checked="" type="radio"/> MAC		
Risk Managements Arrangements	Do the minutes identify any unusual activity?	<input checked="" type="radio"/> MAC		
	Has there been any change of supplier bank records? Random checks to be carried out regularly	<input checked="" type="radio"/> MAC		
	Is Insurance cover appropriate and adequate?	<input checked="" type="radio"/> MAC		
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	<input checked="" type="radio"/> MAC		

	Is actual expenditure against the budget quarterly reported to the Council?	<input checked="" type="checkbox"/> MAC		
	Are there any significant unexplained variances from budget?		<input checked="" type="checkbox"/>	
Internal Control	Tests	Initial if yes	No	Comments
	Have virements been approved by Full Council?	<input checked="" type="checkbox"/> MAC		
Income Controls	Is income properly recorded and promptly banked?	<input checked="" type="checkbox"/> MAC		
	Does the precept recorded in the cashbook agree with Cornwall Councils notification?	<input checked="" type="checkbox"/> MAC		
	Are security controls over cash adequate and effective?	<input checked="" type="checkbox"/> MAC		
Payroll Controls	Do salaries paid agree with those approved by the Council?	<input checked="" type="checkbox"/> MAC		
	Are other payments to the Clerk reasonable and approved by the Council?	<input checked="" type="checkbox"/> MAC		
	Has PAYE/NIC/Pension been properly operated by the Council as an employer?	<input checked="" type="checkbox"/> MAC		
	Are expenses and milage claims completed correctly?	<input checked="" type="checkbox"/> MAC		

	Are the Clerk's expenses completed correctly?	 MAC		
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	 MAC		
Internal Controls	Tests	Initial if yes	No	Comments
	Is the Register up to date?	 MAC		
Bank Reconciliation	Has the Bank Reconciliation been completed monthly for the previous quarter?	 MAC		