

Poundstock Parish Council Internal Control Procedure Form

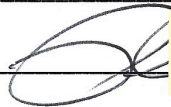

To be completed quarterly by two Councillors.

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)




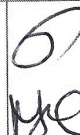





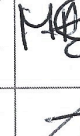
Councillor Michelle Carter (Print Name)




Signed by (Both Cllrs)  

For the period Q4 JAN - MAR 2024

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?	 		
Standing Orders	Has the Council formally adopted Standing Order	 		
Financial Regulations	Has the Council formally adopted Financial Regulations	 		
	Has a Responsible Financial Officer been appointed?	 		

	Have items or services a de minimis amount been competitively purchased?	 MAB		
Internal Control	Tests	Initial If yes	No	Comments
	Are payments in the cashbook supported by invoices and have they been authorised and minuted?	 MAB		
	Has VAT on payments been identified, recorded and reclaimed?	 MAB		
	Has the Council published the appropriate data in compliance with the Transparency Code requirements?	 MAB		
Risk Managements Arrangements	Do the minutes identify any unusual activity?	 MAB		
	Has there been any change of supplier bank records? Random checks to be carried out regularly		 MAB	Some bank. 130 days.
	Is Insurance cover appropriate and adequate?	 MAB	 MAB	
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	 MAB		

	Is actual expenditure against the budget quarterly reported to the Council?			
	Are there any significant unexplained variances from budget?			None.
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 mileage 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?			
Bank Reconciliation	Has the Bank Reconciliation been completed monthly for the previous quarter?	