

BENTLEY PARISH COUNCIL

INTERNAL CONTROL REPORT

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability through requirements related to internal control and internal audit.

Whilst the Parish Council has reviewed the effectiveness of the internal audit (independence, competence, proportionate and scope), it has a requirement levied on it to ensure that its financial management is adequate and effective and that it has a sound system of internal control: -

'The regulations require active participation by members in providing positive assurance to the electors of their stewardship of public money. The framework of accountability is risk-based i.e. level of control and management must be appropriate to the risk involved. The Council must determine the most appropriate method of internal control.... care should be taken to ensure that internal control tests are proportionate and relevant and that they are neither seen as, nor intended as, undue interference in the RFO's day to day management of financial affairs.'

As part of its internal control, the Parish Council has appointed a non-signatory Councillor to conduct a review of the system of internal control via the following tests on a quarterly basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	Yes or No	
Ensuring an up to date Register of Assets	Yes	Found on End of Year Supporting Statement and Risk Assessment Document reviewed at the October Parish Council Meeting
Regular maintenance arrangement for physical assets	Yes	Playground Inspection/Gym Equipment - April
Annual review of risk and the adequacy of Insurance cover	Yes	Reviewed at the October PC Meeting
Annual review of financial risk	Yes	During End of Year Accounts
Awareness of Standing Orders and Financial regulations	Yes	Standing Orders and Financial Regulations are usually reviewed in July but were reviewed in October 2021 there were no legislative changes
Adoption of Financial and Standing Orders	Yes	New Model S/O adopted July 2018 New Model Financial Regulations adopted 2 July 2020
Regular reporting on performance by contractors		N/A
Annual review of contracts (where appropriate)		N/A

Regular bank reconciliation, independently reviewed	Yes	Every three months – Receipts & Payments/Cash Book/Bank Statements
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Every three months
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	Annual Parish Council Meeting
Payments supported by invoices, authorised and minuted	Yes	Monthly at Parish Council Meetings – Cash book every three months
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	Receipts & Payments every three months
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	Receipts & Payments every three months
Contracts of employment for staff	Yes	Clerk's contract
Contract annually reviewed	No	Salary reviewed re NALC National Salary Awards
Updating records to record changes in relevant legislation	Yes	Updated records are recorded in the minutes
PAYE/NIC properly operated by the Council as an employer	Yes	Clerk operates PAYE HMRC Real Time
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	Receipts & Payments every three months
Regular financial reporting to Parish Council	Yes	Every three months
Regular budget monitoring statements as reported to Parish Council	Yes	Payments against budgeted amount recorded on Receipts & Payments

Compliance with DCLG Guide <i>Open & Accountable Local Government</i> 2014, Part 4: Officer Decision Reports	Yes	
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	Yes	All accounts are on website in line with the Local Transparency Code
Verifying that the Council is compliant with the General Data Protection Regulation requirements Are the following in place: <ul style="list-style-type: none"> • Audit / Impact Assessment • Privacy Notices • Procedures for dealing with Subject Access Requests • Procedure for dealing with Data breaches • Data Retention & Disposal Policies 	Yes	See Bentley Website
Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes	
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	
Adoption of Codes of Conduct for Members	yes	Adopted 25 June 2014
Declaration of Acceptance of Office	yes	Signed by Councillors – May 2023

Date of review of system of Internal Controls.....February 2025.....

Review of system of Internal Controls carried out by:

Name.....Cllr D Schumacher.....Signature.....

Report submitted to Council (date).....6 March 2025.....

(minute reference)¹²⁷⁴Page Minute No:¹⁷.....

Next review of system of Internal Controls due.....February 2026.....

Additional comments by reviewer: