

BARNINGHAM PARISH COUNCIL

INTERNAL CONTROL

As part of its internal control, the Parish Council has appointed a Councillor to review the system of internal control via the following tests. Test to be conducted on an annual basis.

CONTROL TEST	TEST DONE YES OR NO
Ensuring an up to date Register of Assets	✓
Regular maintenance arrangement for physical assets	✓
Annual review of risk and the adequacy of Insurance cover	✓
Awareness of Standing Orders and Financial regulations	✓
Adoption of Financial & Standing Orders	✓
Regular bank reconciliation, independently reviewed	✓
Regular scrutiny of financial records and proper arrangements for the approval expenditure	✓
Payments supported by invoices, authorised and minuted	✓
Section 137 expenditure separately recorded and within statutory limits	✓
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	✓
Scrutiny to ensure precept recorded in the cashbook agrees to notification	✓
Contracts of employment for staff; Contract annually reviewed	
Updating records to record changes in relevant legislation	
PAYE/NIC properly operated by the Council as an employer	✓
VAT correctly accounted for, identified, recorded and reclaimed in the cashbook	✓
Regular financial reports	✓
Regular budget monitoring statements	✓
Minutes properly numbered and paginated with a master copy kept in safekeeping	✓
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	✓
Adoption of Codes of Conduct for Members	✓
Declaration of Acceptance of Office	✓

Date of review of system of Internal Controls..... 13 March 2024.....

Review of system of Internal Controls carried out by Janice Chalmers.....