Snettisham Parish Council

Internal Controls procedure

Internal Control means the systems in place to maintain good financial governance.

The Responsible Financial Officer has legal responsibility to ensure that proper internal controls are set up and maintained. These controls ensure that all income due is received; all expenses are properly authorised; books are maintained including regular bank reconciliations; income and expenditure are in accordance with budgets. The full requirements are set out within the Accounts and Audit Regulations 2014 and explained within Governance and Accountability for Local Councils, the Practitioner's Guide.

This Snettisham Parish Council has a number of systems in place to support and manage internal control.

1. Internal control checks:

A quarterly review of financial accounts by an appointed Councillor, which is documented and reported to full council.

2. Independent internal auditor:
Appointed independent Local Government professional who carries out an annual audit and presents a written report to council, ahead of AGAR completion.

3. External Independent auditors
PKF Littlejohn are instructed annually to do a "limited Assurance Review" and provide certification as to whether the Council's Financial management is adequate and effective.

4. Monthly reporting of finances:
Bank balance statements and Bank reconciliation statements for all accounts, are presented to Council on a monthly basis.

1. Internal Control Checks
The appointed Councillor should carry out internal control checks on a quarterly basis. The Councillor should not be a main signatory to the accounts of the Council.

The checks cover all financial activities of the Council over the whole of the financial year, on a sample basis. Regular activities will be included at each quarterly check, with other activities being included at least once every year. Checks are reported to the next Council meeting.

Dates of Control Checks
Check 1 (first quarter of the financial year) i.e. April-June.
Check 2 (second quarter of the financial year) i.e. July- September.
Check 3 (third quarter of the financial year) i.e. October-December.
Check 4 (fourth quarter of the financial year) i.e. January – March

Regular activity checks

All checks will inspect at least three payments and receipts during the quarter.
Payments should be checked as follows:

- The Payment total is correct and accompanied by supporting Invoice /order/ email/ letter addressed to the Parish Council (or the Parish Clerk).
- The payment has been presented to Council and authorised on the Payments list.
- The payment is correctly recorded in Scribe the Council's accounts Software

Receipts should be checked as follows:

- Is the amount correct?
- Has the amount has been banked promptly?
- Was the amount advised to Council and agreed?
- Was the amount correctly recorded in Scribe the Council's accounts Software

2. Independent Internal Auditor Commissioned service by the Parish Council
This is usually an experienced and qualified Clerk from another Council who has proven references and experience in the area of internal audit. Their written report is presented and considered by Council as part of their complete review of internal controls. This happens in May, once the year end accounts have been closed and before the AGAR (statutory document) has been completed. This internal audit informs the AGAR. 3 Monthly financial reporting The RFO presents a monthly report of all income, expenditure and variances against budget to full council. Associated Documents Financial Regulations Standing Orders Internal Control Form

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