

COMBS 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 an annual 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	Held by Clerk
Regular maintenance arrangement for physical assets	Yes	Routine assessment by councillors
Annual review of risk and the adequacy of Insurance cover	Yes	Cover recommended by SALC; since the approval of the risk assessment in April (on the website) there have been no unplanned risk-sensitive activities so far this year.
Annual review of financial risk	Yes	March 25 Meeting, and finances reviewed each meeting
Awareness of Standing Orders and Financial regulations	Yes	On Website – reviewed and approved Standing orders reviewed and approved June 2024 Financial Regulations reviewed and approved Feb 2025
Adoption of Financial and Standing Orders	Yes	On Website – reviewed and approved Standing orders reviewed and approved June 2024

		Financial Regulations reviewed and approved Feb 2025
Regular reporting on performance by contractors	Yes	Only contractors are for mowing cemetery lawn.
Annual review of contracts (where appropriate)	N/A	(mowing contract is below threshold for mandatory review but is reviewed annually
Regular bank reconciliation, independently reviewed	Yes	Reviewed each meeting
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Prepared by clerk, reviewed each month by 2 councillors and signed as approved for payment
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	Checked by councillors before approving each month's minutes
Payments supported by invoices, authorised and minuted	Yes	Checked by councillors before approving each month's minutes
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	Checked by clerk, and reviewed by councillors each meeting
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	Clerk checks the value received and recorded in cashbook agrees with remittance advice
<u>Contracts of employment for staff</u> Contract annually reviewed Updating records to record changes in relevant legislation PAYE/NIC properly operated by the Council as an employer	Yes	Only one employee – clerk – reviewed by chair and minuted
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cash-book	Yes	Recorded in cash book and VAT return submitted annually .
Regular financial reporting to Parish Council	Yes	Finances reviewed each meeting
Regular budget monitoring statements as reported to Parish Council	Yes	Budget analysis reviewed each meeting
Compliance with 2014 Regulations: Officer Decision Reports	N/A	There has been no delegation of officer powers

Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £100	Yes	Details on website. All expenditure recorded for publishing at year end.
Minutes properly numbered and paginated with a master copy kept in for safe-keeping	Yes	Stored by clerk until archived. Digital copies on website
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	Noted where necessary in minutes and in interests book
Adoption of Codes of Conduct for Members	Yes	Adopted October 2022 and on website
Declaration of Acceptance of Office	Yes	Declarations held by clerk

Date of review of system of Internal Controls..... 6th February 2025

Review of system of Internal Controls carried out by:

Name SUZANNE OTTENAU Signature S Ottenau

Report submitted to Council (date) 10/2/25

(minute reference) 0225 13 (i)

Next review of system of Internal Controls due February 2026

Additional comments by reviewer: