

## BURSTALL PARISH COUNCIL

### INTERNAL CONTROL REPORT 2025

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 should appoint a non-signatory Councillor, on a rota basis, 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. In the absence of a parish councillor coming forward to undertake the 2025 review, this Report has been drafted by the Parish Clerk for approval by the Council.

CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	YES / NO	
Ensuring an up-to-date Register of Assets	Yes	Information published on the website.
Regular maintenance arrangement for physical assets	Yes	CLlr L Raby undertakes regular inspections of the village assets.  Refurbishment of the Information Kiosk has nearly been completed.
Annual review of risk and the adequacy of Insurance cover	Yes	Is a standing item on the May Parish Council meeting agenda.
Annual review of financial risk	Yes	Information published on the Parish Council website.
Awareness of Standing Orders and Financial regulations	Yes	Information published on the Parish Council website.

Adoption of Financial and Standing Orders	Yes	Information published on the Parish Council website.  Annual review undertaken.
Regular reporting on performance by contractors	Yes	Adhoc reporting by Parish councillors during the year.
Annual review of contracts (where appropriate)	Yes	Information published on the Parish Council website.
Regular bank reconciliation, independently reviewed	Yes	Information published on the Parish Council website.
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Monthly reports presented at each Parish Council meeting and published on the website.
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	Provided monthly and at each Parish Council meeting and published on the website.
Payments supported by invoices, authorised and minuted	Yes	Seen and initialled by two signatories, shown in the Minutes and published on the website.
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	Provided monthly and at Parish Council meeting and published on the website.
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	Provided monthly and at each Parish Council meeting and published on the website.
Contracts of employment for staff	Yes	Employee has hard copy of contract, confirmation that Chairman also has hard copy.
Contract annually reviewed	Yes	2025 annual review undertaken.
Updating records to record changes in relevant legislation	Yes	In Parish Council meeting and on published on the website.
PAYE/NIC properly operated by the Council as an employer	Yes	HMRC Basic PAYE Tool used seen by internal auditor
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	Provided monthly and at Parish Council meeting and published on the website.

		VAT reclaims agreed at Parish Council meetings.
Regular financial reporting to Parish Council	Yes	Provided monthly and at Parish Council meeting and published on the website.
Regular budget monitoring statements as reported to Parish Council	Yes	Provided monthly and at Parish Council meeting and published on the website.
Compliance with DCLG Guide <i>Open &amp; Accountable Local Government 2014</i> , Part 4:	Yes	Requirements complied with, info held on website, and shown at Parish Council meetings.
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £100 published on the website	Yes Yes	Information published on the Parish Council website. Information published on the Parish Council website.
Minutes properly numbered with a master copy kept for safekeeping	Yes	Minutes published on the website. Hard copy held by Parish Clerk.
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	Information published on the Parish Council website. Standing Orders -Gifts and Hospitality.
Adoption of Codes of Conduct for Members	Yes	Information published on the Parish Council website. Burstall Code of Conduct 2020 adopted.
Declaration of Acceptance of Office	Yes	Hard Copy held by Parish Clerk.

Date of review of system of Internal Controls: 12<sup>th</sup> February 2025

Review of system of Internal Controls carried out by:

Name Mrs Susan Frankis

Signature: *Mrs S Frankis*

Report submitted to Council (minute reference) 12<sup>th</sup> Marh 2025, minute number 449 (vi)

**Next review of system of Internal Controls due by 31<sup>st</sup> March 2026**

Additional comments by reviewer: