

GREAT LIVERMERE 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	YES
Regular maintenance arrangement for physical assets	YES
Annual review of risk and the adequacy of Insurance cover	YES
Awareness of Standing Orders and Financial regulations	YES
Adoption of Financial & Standing Orders	YES
Regular bank reconciliation, independently reviewed	YES
Regular scrutiny of financial records and proper arrangements for the approval expenditure	YES
Payments supported by invoices, authorised and minuted	YES
Section 137 expenditure separately recorded and within statutory limits	YES
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	YES
Scrutiny to ensure precept recorded in the cashbook agrees to notification	YES
Contracts of employment for staff; Contract annually reviewed	
Updating records to record changes in relevant legislation	YES
PAYE/NIC properly operated by the Council as an employer	YES
VAT correctly accounted for, identified, recorded and reclaimed in the cashbook	YES
Regular financial reports	YES
Regular budget monitoring statements	YES
Minutes properly numbered and paginated with a master copy kept in safekeeping	YES
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	YES
Adoption of Codes of Conduct for Members	YES
Declaration of Acceptance of Office	YES

Date of review of system of Internal Controls..... *A. J. Kell* 27th February 2024

Review of system of Internal Controls carried out by *A. J. Kell*