

Adequate and effective system of Internal Control and Internal Audit

In line with the Regulation 6 of the Accounts and Audit Regulations 2015

The Council's internal controls include the following:

- Safe and efficient arrangements to safeguard public money
- Regular scrutiny of financial records and proper arrangements for the approval of expenditure
- Recording in the minutes the precise powers under which expenditure is being approved
- Regular employer returns to HM Revenue and Customs
- Regular returns of VAT; training the responsible officer in matters of VAT and other taxation issues as necessary
- Regular budget monitoring statements
- Procedures for dealing with and monitoring grants or loans made or received
- Minutes properly numbered and paginated with a master copy kept in safekeeping
- Documented procedures to deal with enquiries from the public
- Documented procedures to deal with responses to consultation requests
- Documented procedures for document receipt, circulation, response, handling and filing
- Procedures in place for recording and monitoring Members' interests and Gifts and Hospitality received
- Adoption of codes of conduct for members and employees

Internal Audit Assurance:

Internal audit testing may include:

- Review of the internal controls in place and their documentation
- Review of the minutes to ensure legal powers in place, recorded and correctly applied
- Testing of income and expenditure from minutes to cashbook, from bank statements to cashbook, from minutes to statements etc. including petty cash transactions
- Review and testing of arrangements to prevent and detect fraud and corruption
- Testing of disclosures
- Testing of specific internal controls and reporting findings to management

Independence

The present Internal Auditor is Heelis & Lodge.

- they are completely independent of the Town Council
- they play no part in the Council’s management, control or decision making.
- they are a professional company with experience of local government and a good understanding of local councils
- they have no input into other Council financial matters e.g. accounting, financial statements, annual return (other than signing Section 4, Annual Internal Audit Report)

Competence

After each visit the Internal Auditor submits a report which is considered by the Policy and Resources Committee, actioned where appropriate and recorded in the minutes. The Town Council has been fully satisfied with the independent services provided by the Internal Auditor.

Responsible Officer	Town Clerk	Date effective from	February 2019	Review date	February 2020
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