

WILBY PARISH COUNCIL

Internal Control Councillor Guidance and Checklist

The purpose of this checklist is to test specific internal controls and reporting findings to the council.

It is the council as a whole that is responsible in law for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of their functions and which includes arrangements for the management of risk. As a councillor you should understand the council's internal controls because you will be required to state (as part of the Annual Governance Statement in the Annual Return) that the council has an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and that it has made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.

A rota will be established and where possible each quarter a different councillor will complete the checklist by visiting the Clerk/Responsible Finance Officer at their normal place of work. The checklist must be signed by the councillor and the Clerk/ Responsible Finance Officer. Completed checklists should be presented as a report to the next meeting of the council/finance committee and any actions arising should be addressed and confirmed at the next month's visit. Checklists will be retained for a period of 24 months.

| Item | Seen | | Comments | Action (By Who) | Action (By When) | Completed (Date) |
|--|------|----|----------|--------------------|---------------------|---------------------|
| | Yes | No | | | | |
| 1. Financial | | | | | | |
| 1.1 Bank reconciliation completed for previous month? | | | | | | |
| 1.2 Invoice folder completed for previous month? | | | | | | |
| 1.3 All bank statements filed correctly (all accounts)? | | | | | | |
| 1.4 Has VAT been reclaimed? | | | | | | |
| 2. Payroll/Staff | | | | | | |
| 2.1 Contracts of employment due for review? | | | | | | |
| 2.2 Payroll records up to date? | | | | | | |
| 2.3 National Insurance and PAYE employer's contributions up to date? | | | | | | |
| 3. Minutes | | | | | | |
| 3.1 Minutes for previous month initialled, signed, dated and filed? (Including council and committee minutes)? | | | | | | |