Q3

Locking Parish Council

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Quarterly Internal Controls Procedure and Report

It is a requirement that the Parish Council ensures that its financial management is adequate and effective and that the council has a sound system of internal control which facilities the effective exercise of their functions and which includes arrangements for the management of risk. As per Locking Parish Council Financial Regulations 2.6. The Internal Controls Councillor must not be the Chairman.

Responsibilities

It is the responsibility of the Parish Clerk / RFO to ensure that all documents are available for inspection on the arranged date each quarter

It is the responsibility of the Internal Controls Councillor to conduct the monitoring inspection and report the findings at the next meeting of Finance &

Human Resources Committee. The Report of the Internal Controls Councillor will be kept for 12 months.

The Internal Controls Councillor Report

The Councillor must work through the Checklist on Page 2.

Signed by Internal Controls Councillor: WE Beausby   Date: 2025/03/06

Signed by Clerk/RFO: D Tremlett   Date: 06/03/2025

	Checklist	Approved	Any Comments
		Yes/No	
1	All bank statements filed	✓	
2	Bank Reconciliations match bank statements	✓	
3	Bank Reconciliations have been approved by Full Council	✓	
4	Invoices have been signed by two Councillors	YES	Random check
5	Payments: Have they all been properly authorised? ✓ Are all payments listed in the minutes? ✓ Do payments made correspond with the invoiced amounts? ✓ Check legitimacy of Direct Debits and Standing Orders ✓	YES	
6	Receipts: Is income due to the council being collected promptly and in full? Are receipts being given? Is income properly controlled pending being paid into the bank? i.e. in accordance with the Council's Financial Regulations?		Paying-in book for cash and cheques Cheques by post Cash via Post Office
6	Allotment rents: Rent letter sent out and rents received in a timely matter? Tenancy agreements issued?		
8	Quarterly VAT return has been submitted to HMRC	YES	
9	Monthly Payroll pack filed	YES	
10	Tax, NI and Contributions made	YES	
11	Pension Contributions up to date	YES	
12	Insurance up to date	OK	LPC Meeting 9 May 24 Min Ref LPC 19
13	Minutes for the previous quarter have been initialed, signed, dated and filed? (including council and committee minutes)	YES	

14	Has the Finance & Human Resources Committee reviewed the budgets every quarter and provided a report to Full Council June/July	YES	
	Sept/Oct		21st Nov
	Dec/Jan		
	Mar/Apr		
15	S137 separately recorded and within limits?		
16	S137 expenditure of direct benefit to electorate?		
17	Standing Orders & Financial Regulations have been approved by Full Council within the last year		4 April 24 Min Ref 171 9 May 24 Min Ref 19 6 June 24 Min Ref 38

Version	Date adopted / re-adopted	Date review by
		May 2027 unless statutory changes