

# *Drinkstone Parish Council*

## **Internal Control Systems checklist for Effectiveness**

<b>Governing Document/System of Control</b>	<b>Purpose</b>	<b>Reviewed</b>	<b>Areas for Development</b>
Standing Orders	Document setting out procedures for the conduct and transaction of business at meetings of the council	Oct 2015	
Financial Standing orders	Document setting out the regulations governing the financial management of the council	Oct 2015	
Arrangements for inspection of minutes and accounts by local residents	Available on request from the clerk. Available on the website under rules of Transparency Act.	In place	
The Suffolk Code of Conduct adopted by the council, which councillors must observe	Declaration of Office and register of Interests completed by all councillors – Adopted July 2012? <i>I have no minutes for 2012</i>	Revised July 2014?	A revised Code should have been adopted in July 2014 but I cant find a record in minutes
Arrangements for access to information held by the council under the Freedom of Information Act 2000	Document setting out information available and how to access it.	In place	
Arrangements for handling complaints	Document setting out the procedure for dealing with complaints.	Oct 2015	
Policies and procedures for Governing Actions	Documents setting out the procedure for: Data Protection, Health & Safety, Recruitment, Equal Opportunities and Document Retention.	Oct 2015	
Regular Financial reports	Regular Financial reports presented by the RFO to council for approval.	monthly to council	
Independent internal audit	Independent Auditor engaged to test that council's internal controls are sufficient for the proper completion of an annual internal audit report.	Written report ?	I cant find a written report, however the Annual returns are signed by Henry Riches
Budgetary control and monitoring procedures	Monitoring by the RFO of expenditure/Income against budget and regular reports to council.	monthly to council	
Bank reconciliation	Document comparing and matching figures from the accounting records against those shown on a bank statement.	monthly to council	
Identification, evaluation and management of operational and financial risks	Document to enable council to assess any risks faced and adequate steps taken to minimise them.	Oct 2015	

Review conducted by council. 1<sup>st</sup> February 2016.....Minute no.....