

**WHIMPLE PARISH COUNCIL**  
**INTERNAL CONTROL CHECKLIST - QUARTER 1 REVIEW**

The Accounts and Audit (England) Regulations 2015 aims to strengthen governance and accountability. This is done through internal control and internal audit. This is documented as:

- "A relevant authority must ensure that it has a sound system of internal controls which:*
- a) Facilitates the effective exercise of its functions and the achievement of its aims and objectives*
  - b) Ensures that the financial and operational management of the authority is effective*
  - c) Includes effective arrangements for the management of risk*

*A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance procedures..."*

Whimple Parish Council has determined that there should be a regular review (at least quarterly) of the internal controls and that this will be carried out by a Councillor that is not an authorised signatory.

This will create a written document which is submitted to the Council for approval and minuted as such.

This is in addition to the internal and external audit requirements.

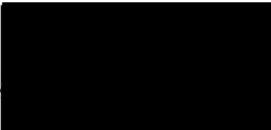
<b>Control Check</b>	<b>Frequency of check</b>	<b>Documents checked and comments</b>
1. Proof of payments supported by approved invoices which are authorised and minuted	Quarterly	<i>Checked all invoices to schedule of payments and minutes of the meetings.</i>
2. Proof of receipts (including precept) supported by appropriate remittance advice	Quarterly	<i>Checked evidence of receipts, cross referenced to bank statements</i>
3. The cashbook is kept up to date and all receipts and payments are included	Quarterly	<i>Checked invoices and receipts to cashbook</i>
4. Monthly bank reconciliations have been completed which are supported by the cashbook and bank statements	Quarterly	<i>Cross referenced cashbook to bank statements and reconciliation</i>
5. Payments made to the Clerk are accurate and in accordance with the contract of employment and correct salary scale.	Quarterly	<i>Checked payments paperwork to the contract of employment and NJC salary scales.</i>
6. Any Clerk or Councillor expense claims are completed on the claim form with invoices/receipts attached	Quarterly	<i>No claims in Q1 2025/26</i>

<b>Control Check</b>	<b>Frequency of check</b>	<b>Documents checked and comments</b>
7. Check the schedule of transfers to ensure that transfer of money between bank accounts is appropriate and authorised by the Council	Quarterly	<i>Checked schedule of transfer made in May 2025 moving money from the current account to the savings account.</i>
8. The budget is being monitored by the Council during the financial year and includes all receipts and payments	Quarterly	<i>Budget Monitoring Reports come to the council monthly and checked those for April, May and June 2025</i>
9. The risk assessment is being reviewed by the Council on a regular basis and any new and emerging risks are identified	Quarterly	<i>Risk Assessment considered on 19 May 2025 and coming to Council for a quarterly review</i>
10. That any goods/services costing above £5,000 were ordered only following consideration of three quotations	Quarterly	<i>Checked the quotes in Q1 2025/26 relating to the works to the Parish Council Car Park. Cross referenced the quotes to the report and minutes</i>
11. Council minutes are signed and retained in a minute book	Quarterly	<i>Clerk holds a minute book for final signed minutes</i>
12. Standing Orders are reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>Approved by Council on 19 May 2025. Published on the Council website</i>
13. Financial Regulations are reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>Approved on by Council 19 May 2025. Published on the Council website</i>
14. Internal Control Statement is reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>Approved by Council on 19 May 2025. Published on the Council website.</i>
15. Risk Management Strategy is reviewed annually, approved by the Council and published on the Council website	Annually (after AGM in May)	<i>Approved by Council on 19 May 2025. Published on the Council website.</i>
16. Code of Conduct is reviewed annually, approved by the Council and published on the Council website	Annually (after AGM in May)	<i>Approved by Council on 19 May 2025. Published on the Council website.</i>

Control Check	Frequency of check	Documents checked and comments
17. Declaration of Acceptance of Office forms are signed for the role of Councillor, Chair and Vice-Chair	Chair and Vice-Chair Annually (after AGM in May) Councillors when elected or co-opted	<i>Checked the completed forms (for the Chair and Vice-Chair) and minutes following the Annual Meeting in May 2025 and June meeting</i>
18. That a VAT return has been completed and submitted to the HMRC to reclaim any VAT incurred by the Council in the previous financial year	Annually (by the end April)	<i>Checked the VAT return paperwork, cross referencing with VAT invoices and the bank statement</i>
19. The Asset Register has been reviewed on an annual basis	Annually (by the end April)	<i>Reviewed and approved by Council at the meeting on 22 April 2025</i>
20. An annual review has taken place of the Council's insurance arrangements and adequacy of insurance cover	Annually (by the end May)	<i>Approved by Council on 19 May 2025.</i>

Date of Review: 15/7/25

Reviewed by: Angela Trimblett

Signature: 

Parish Clerk & RFO signature:



Presented to the Parish Council meeting on: **21 July 2025**

Resolved by the meeting at minute: 66