

**WHIMPLE PARISH COUNCIL
INTERNAL CONTROL CHECKLIST – QUARTER 2**

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.

Control Check	Frequency of check	Documents checked and comments
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 Q2 2025/26</i>


Control Check	Frequency of check	Documents checked and comments
7. Check the schedule of transfers to ensure that transfer of money between bank accounts is appropriate and authorised by the Council	Quarterly	<i>No transfers completed in Quarter 2.</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 to the end of August and September 2025. Due to the summer recess there was no meeting in August and therefore no July report.</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 being considered quarterly – last considered on 21/07/25. Two new risks added. Next being considered at the October meeting.</i>
10. That any goods/services costing above £5,000 were ordered only following consideration of three quotations	Quarterly	<i>Checked the quotes in Q2 2025/26 relating to the works to the Town Lane site, riverbed and riverbank in The Square and Allotments. All of these works were less than £5,000 but 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>No applicable in this quarter as checked in Q1</i>
13. Financial Regulations are reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>No applicable in this quarter as checked in Q1</i>
14. Internal Control Statement is reviewed annually, approved by Council and published on the Council website	Annually (after AGM in May)	<i>No applicable in this quarter as checked in Q1</i>
15. Risk Management Strategy is reviewed annually, approved by the Council and published on the Council website	Annually (after AGM in May)	<i>No applicable in this quarter as checked in Q1</i>
16. Code of Conduct is reviewed annually, approved by the Council and published on the Council website	Annually (after AGM in May)	<i>No applicable in this quarter as checked in Q1</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 newly co-opted councillor Becky Venton.</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>No applicable in this quarter as checked in Q1</i>
19. The Asset Register has been reviewed on an annual basis	Annually (by the end April)	<i>No applicable in this quarter as checked in Q1</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>No applicable in this quarter as checked in Q1</i>

Date of Review: 20th October 2025

Reviewed by: ANGELA DUMBLETT

Signature: 

Parish Clerk & RFO signature:


Presented to the Parish Council meeting on: **20 October 2025**

Resolved by the meeting at minute: 107