

Dullingham Parish Council
dullinghamparishclerk@dullingham.org.uk
DPC Internal Controls

Scope of Responsibility

Dullingham Parish Council is a local authority responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively.

In meeting this responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

The Purpose of the System of Internal Controls

The system of internal control is designed to ensure that risks are managed to a reasonable and acceptable level forming part of an ongoing process designed to identify and prioritise the risks to the Council's policies, aims and objectives and to evaluate and manage those risks accordingly.

Internal Control

Internal Control means the systems in place to maintain good financial governance. The Council has a Parish Clerk who acts as the Council's advisor and administrator. The Parish Clerk is the Responsible Finance Officer (RFO) and is responsible for administering the Council's finances and has legal responsibility to ensure that proper internal controls are set up and maintained. At least once a year, prior to approving the annual return, the Council shall conduct a review of the effectiveness of its system of internal control.

The Council

- Appoints a Chairman to be responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful with the Clerk's advice
- Review its obligations and objectives and approves budgets, approves the level of precept for the following financial year
- Holds monthly meetings and monitors progress against its aims and objectives

The Parish Clerk to the Council / Responsible Finance Officer

- Is appointed by the Council to act as the Council's advisor and administrator
- Is the Council's Responsible Finance Officer and is responsible for administering the council's finances
- Is responsible for the day to day compliance with laws and regulations that the council is subject to and for managing risks
- Ensures that the council's procedures, control system and policies are adhered to
- Shall each quarter provide the Council with a Quarterly Report statement
- In consultation with the Chairman may incur expenditure on behalf of the Council to carry out an urgent repair whether or not there is any budgetary provision for the expenditure, subject to a limit of £200. The Clerk shall report the action to the Council as soon as practicable thereafter.

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Payments

- Are reported to the Council for approval
- Are made by cheque/bacs and signed by 2 councillors

Risk Assessments (Risk Management)

- Assessments are carried out in respect of actions, systems and controls are regularly reviewed

Internal Audit

- Is carried out by an independent Internal Auditor who reports to the Council on the adequacy of its records, procedures, systems, internal controls, regulations and risk management review
- The Internal Auditor shall report to Council at least once each financial year.
- The RFO shall make arrangements for the inspection of the accounts, books, and vouchers and for the publication of any notices and statements of account required by Audit Commission Act 1998 and the Accounts and Audit Regulations.
- The RFO shall, as soon as practicable, bring to the attention of Councillors any correspondence or report from the Internal or External Auditor, unless the correspondence is of a purely administrative matter.

External Audit

- The Council's External Auditors submit an annual Certificate of Audit which is presented to the Council

Review of Effectiveness

- The Council has responsibility for conducting an annual review of effectiveness of the system of internal control.

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Adopted April 2017

Date adopted : Annually, last adopted May 2023

Date for review : Annually in May