



Blofield Parish Council

Chair – Stuart Smith Clerk to the Council – Sarah Osbaldeston and Melanie Eversfield
Blofield Parish Council, 19 Willow Close, Brundall, Norwich, NR13 5PZ
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Annual Review of the Effectiveness of Internal Control of Blofield Parish Council (The Council)

The Accounts and Audit Regulations 2003:

“(1) The relevant body shall be responsible for ensuring that the financial management of the body is adequate and effective and that the body has a sound system of internal control which facilitates the effective exercise of that body's functions and which includes arrangements for the management of risk.

(2) The relevant body shall conduct a review at least once in a year of the effectiveness of its system of internal control”

Internal Control:

The system of internal control is designed to reduce the financial risk of the Parish Council to an acceptable level.

Financial Management:

The Council has approved a set of financial regulations which set out the way that Council's finances are to be managed. These were reviewed and approved this year.

Four councillors are named signatories on the council account and able to sign all cheques. Two of these councillors are named signatories for BACS payments. The clerk has authority to set up payments online. The clerk does not authorise any payments online. The clerk maintains a list of bank account signatories.

The cheque signatory checks the supporting document at the time of signing, to ensure that the cheque agrees with the amount of the invoice and the payee named on the invoice. The cheque stubs are also initialled to record that the names on the cheque stubs are the same as those on the cheques. The transaction lists, receipt lists and monthly reconciliation is filed with the minutes and signed each month by the chair.

The majority of payments are now made online by BACS (since April 2020). The following process is followed:

1. The clerk/RFO will prepare all transactions on the SCRIBE payment system.
2. The clerk/RFO will prepare all transactions for payment via the BACS system.
3. The clerk/RFO will provide the two authorising councillors, via email, with:
 - the transactions list
 - access to 'read only' SCRIBE
 - 'read only' access to the PAYROLL excel document (not to be downloaded to other computers)

4. Both authorising councillors will check all details of the proposed payments on the transactions list and raise any questions with the RFO.
5. Both councillors will confirm they are happy with the transactions list via email. Clerk to save this email as signatures / initialling not possible.
6. One of these councillors will then access Barclays BACS system, will check the detail of proposed BACS payments online, referencing the transactions list, and if all is in order, release the payments and notify both RFO and the second councillor.

An appointed councilor carries out financial checks and reports back to the council monthly on the following:

PART 1: check monthly reconciliations:

- Use the Barclays monthly bank statement and cross reference with the SCRIBE reconciliation report for that month.
- Review in as much depth as required to ensure finances are correct.
- Sign the reconciliation sheet.
- Provide a monthly summary to the council.

PART 2: check monthly receipts / payments:

- Do adhoc checks on the monthly payments and receipts made/received.
- Cross reference the invoice with SCRIBE and Barclays and ensure the payment/receipt can be tracked from start to finish.
- Do adhoc payroll checks.
- Provide a monthly summary to the council.

PART 3: check CIL finances:

- Do adhoc reviews of CIL fund spreadsheet to ensure correlation.
- As CIL fund expenditure increases provide adhoc checks to ensure council compliance.
- Provide a biannual summary to the council.

At the year-end, the Chair ensures that the end of year cashbook (SCRIBE records) are reconciled to the year- end bank statement and signs the end of year reconciliation / bank statements as evidence of this check.

The clerk is the responsible financial officer (RFO) and is responsible for the day-to-day financial management of the Council. The duties of the responsible financial officer were reviewed and approved during the year. The RFO reported all payments to the Council.

In December, the Council reviewed the budget in detail, provided a detailed report explaining the increases and decided on the precept for the forthcoming year.

Internal audit:

The Council appointed an independent and competent internal auditor and carried out a review of the effectiveness of the internal audit during the year. The auditor reported findings to the full Council and completed Section 4 of the Annual Return.



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External audit:

The Council's external auditors are PKF LittleJohn, who completed Section 3 of the Annual Return; their comments and recommendations were reported to the full Council.

Review:

This review was carried out during the year and recorded in the Council's minutes.

Dated: March 2021

Signatories at 24/2/21:

Able to authorise cheques – Sarah Dhesi, Stuart Smith, Rob Christie, Stella Shackle.

Able to set up payments online – Clerk and RFO Sarah Osbaldeston

Able to authorise BACS payments online Stuart Smith, Rob Christie.

The council have approved having Mary Moxon added as an authorised BACS payments signatory, clerk to action.