CHURCH CROOKHAM PARISH COUNCIL

Review of Internal Controls

Adopted	N/A
Version number	4.0
Last reviewed	January 2026 26/012
Next review	January 2027

Church Crookham Parish Council (CCPC) is a local authority funded by public money and is responsible for ensuring its business is conducted in accordance with the law and proper standards, i.e., standing orders and financial regulations, and that public money is safeguarded, properly accounted for, and used economically and effectively.

In meeting this responsibility assurance is required that there is a sound system of internal control and CCPC's accountability framework is 'risk' based; proportionate to that risk and to the amounts of public money involved and to the stakeholders' need for assurance.

The Purpose of the System of Internal Control.

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 authority's policies, aims and objectives and to evaluate and manage those risks accordingly.

A review of the effectiveness of internal controls is carried out on an annual basis by Full Council, and adjustments made as required.

The Internal Control Environment
CCPC:

- appoints a Chair of the Council to be responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful with the clerk's advice.
- reviews its obligations and objectives and approves budgets for the following year at its January meeting. This meeting also approves the level of precept for the following financial year.
- meets up to 10 times each year and monitors progress against its aims and objectives.
- forms a Finance & Policy Committee to oversee the budgetary process and monitor the actual expenditure and income against the approved budget, to ensure that all policies are up-to-date and appropriate. This committee meets quarterly in April, July, October, and January.

The Clerk:

- is appointed by the Council to act as the Council's advisor and administrator.
- 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.
- a Staffing Committee has been formed which meets at least annually with the Clerk.

The Responsible Financial Officer is appointed by the council and is responsible for administering the council's finances.

Payments:

- are reported to the Council for approval.
- Where possible/practicable payments are made by internet payments. Payments are prepared by the RFO. All expenditure must be authorised by two councillors who are bank signatories. Of the ten members of the parish council six are bank signatories. The task of authorising expenditure is carried out monthly and is rotated amongst the signatories.
- Bank reconciliations and cash books are checked by the bank signatories on a rotational monthly basis.
- Bank reconciliations for all bank accounts are checked on a quarterly basis by one of the four non-bank signatories, again this task is rotated between the non-bank signatories.

Income:

- is banked in CCPCs name in a timely manner and reported to the Council.

CCPC does not operate a petty cash book.

Risk Assessments (Risk Management):

- assessments are carried out in respect of actions and systems.
- The risk register is reviewed by Full Council on an annual basis.

The 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 reviews.
- The effectiveness of the internal audit is carried out annually by Finance & Policy Committee.

Standing Orders:

- CCPC has adopted the Model Standing Orders as recommended by N.A.L.C.
- The standing orders are reviewed by Full Council on an annual basis.

Financial Regulations:

- CCPC reviews the Financial Regulations on an annual basis.
- The Treasury and Investment Policy is reviewed annually.
- The credit ratings of all financial institutions used by CCPC are reviewed annually at the January Finance & Policy committee and any actions are recommended to Full Council for consideration.
- CCPCs investments are reviewed on a quarterly basis by Finance & Policy committee and reported to Full Council

V.A.T.

- V.A.T. payments are identified, recorded, and reclaimed.
- V.A.T. advice is sought where appropriate.

Asset Register:

- the Council maintains a register of all material assets owned or in its care. It is reviewed annually by Full Council.

Insurance:

- The Council's insurance provision is reviewed annually both in relation to its schedule of cover and its value for money.
- The Fidelity Guarantee is reviewed on an annual basis and adjusted if required.

Code of Conduct:

- Each member must sign an Acceptance of the Code and complete a Register of Interest form. Members to consider every item on the agenda and ensure that any interest is declared at the beginning of the meeting or before the matter is discussed.
- an item 'Declarations of Interest' will be placed on every agenda.
- Paragraph 12 (2) of the revised Model Code of Conduct has been adopted.