

TORPOINT TOWN COUNCIL – INTERNAL CONTROLS SCRUTINY 2023

	QUESTIONS	In place y/n	Initialled Correct	If No Likely date of completion	Comments
A	POLICIES & DOCUMENTS				
A.1	Does the Council have Standing Orders, Financial Regulations and Best Value Statement in place and are these regularly reviewed?	Y	JT/KB		
A.2	Does the Council have the Finance Policy in place, scheme of delegation, review of online signatories and list of direct debit payments and is the policy regularly reviewed?	Y	JT/KB		
A.3	Has a policy review planner been established by the Council to ensure that all policies & documents are reviewed within the required timescales?	Y	JT/KB		
A.4	Is the review and approval of policies minuted by the Council?	Y	JT/KB		
	PURCHASING / PAYMENTS & CONTRACTS				
B	Purchasing & Payments				
B.1	Are purchases only made where provision has been made, reference made to expenditure and variance in the financial comparison & authorised?	Y	JT/KB		
B.2	Are purchase orders raised where appropriate and expenditure approved?	Y	JT/KB		SAMPLE OF PREVIOUS PURCHASE ORDER REVIEWED
B.3	Are all invoices checked to confirm: - ➢ Goods have been received, agreed to the order & annotated as such? ➢ Payment is made to the name on the invoice? ➢ Payment to individuals is subject to the provision of a UTR? ➢ Prices are as agreed? ➢ It is a proper and correct VAT invoice? and ➢ It has been certified for payment (separation of duties)?	Y	JT/KB		PROCESS EXPLAINED AND SHOWN IN XERO ACCOUNTING SYSTEM – REVIEWERS SATISFIED
B.4	Do signatories initial the payment statements to confirm the details on the online payments match the invoice for payment?	Y	JT/KB		
B.5	Are all payments authorised by Council or delegated Committee and included in the minutes, including credit cards and direct debit payments (which are delegated to the Clerk & RFO)?	Y	JT/KB		NEW REGIME IMPLEMENTED REF CREDIT CARD EXPENDITURE – HAPPY WITH THE SYSTEM

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B.6	Y	JT/KB		XERO ACCOUNTING SYSTEM EXPLAINED – REVIEWERS SATISFIED
B.7	Y	JT/KB		
B.8	Y	JT/KB		
B.9	Y	JT/KB		
C				
CONTRACTS AND LEASING				
C.1	Y	JT/KB		With whom and scope: - Les Allen, L&L Diverse Solutions Ltd, consultancy for ongoing projects including TITAN. - Utility companies that supply all Town Council operated sites. (SSE, Everflow)
C.2	Y	JT/KB		With whom and scope: - TB & TF JC – Rendel Park - Cornwall Council – Sparrow Park and LMP footpath cutting - St James Church PCC – Town clock - Cornwall council Japanese knotweed application of herbicide annual sum.
C.3	Y	JT/KB		With whom and scope: - Cornwall Council – Library and Community Hub (3 years) renewed March 2022 - ITEC – Photocopier Lease (5 years) - Festive Lighting Company – Christmas Lights (3 years) - Cornwall Council – Sakteboard Park / Bénodet Park (25 years) - Defence Estates – Bench on Land at Yonderberry (annual) - Cornwall Council – Bench at Antony Road Flats - BT (Shire Leasing) – Telephone System (lease) - Cornwall Council – Public Conveniences - Cornwall Council – Thanckes Park play park,

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										Borough Park play park, Cambridge Field, Chestnut Close play park and tennis courts.
D	PROCUREMENT AND DEBIT CARDS									
D.1	Have those with delegated on-line authorisation and respective spending limits been approved by the Council? Has the delegation been recorded in the finance policy?	Y	JT/KB							
D.2	Are passwords and pin numbers held securely and not lent to unauthorised persons or the pin number disclosed?	Y	JT/KB							
D.3	Are all on-line transactions: ➤ Either supported by an authorised requisition form or recorded in a transaction log? Supported by receipts?	Y	JT/KB							
D.4	Prior to being processed through the system are the transactions reconciled: - ➤ to valid VAT receipts; ➤ the bank statement; ➤ approved and authorised by the delegated signatories?	Y	JT/KB							
E	ACCOUNTING SYSTEM, RECONCILIATION AND FINANCIAL COMPARISON									
E.1	Is all income and expenditure entered into the accounting system in a timely manner?	Y	JT/KB							DISCUSSED WITH RFO – WORDS CASH BOOK TO BE REPLACED
E.2	Does the income and expenditure records reconcile with the end of month bank statement?	Y	JT/KB							
E.3	If there are any unreconciled monthly statements is an explanation given?	N/A								
E.4	Does the accounting system reconcile with the monthly budget variance presented to council?	Y	JT/KB							REFER TO E1
E.6	Have all bank statements been received and filed in chronological numerical sequence?	Y	JT/KB							TO DATE OF SCRUTINY
E.7	Is the monthly bank reconciliation undertaken by a Councillor and the RFO?	Y	JT/KB							

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F	PAYROLL AND PERSONNEL				
F.1	Are all employee related transactions only paid through the payroll system?	Y	JT/KB		PAYROLL OPERATED BY CORNWALL COUNCIL UNDER A FRANCHISE AGREEMENT
F.2	Are all staff appointments and salary scales approved by Council?	Y	JT/KB		
F.3	Are any changes to staff salaries minuted by Council?	Y	JT/KB		SALARY CHANGES SIGNED BY F&O CHAIR BEFORE EMAILING TO PAYROLL PROVIDER
F.4	Are salary scales for each employee minuted annually at the budget setting process to confirm current pay scales?	Y	JT/KB		
F.5	Does the salary scales minuted at the budget setting process reconcile with the notification from Cornwall Council?	Y	JT/KB		
F.6	Are overtime and casual hour payments approved by the Town Clerk and notified monthly to the Finance and Personnel Committee?	Y	JT/KB		
F.7	Is sickness absence monitored and appropriate action taken?	Y	JT/KB		
F.8	Are salary scales paid to employees within the bands approved in the Pay and Condition policy?	Y	JT/KB		
F.8	Are any additional emoluments approved by Council?	Y	JT/KB		
F.9	Are claims and expenses submitted by staff approved for payment by Council, following authorisation by Line Manager?	Y	JT/KB		
F.10	Is Superannuation and Tax/NIC applied correctly?	Y	JT/KB		CONTRACTED OUT PAYROLL SERVICE

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G	INCOME – Collection and Banking				
G.1	Is all income received banked intact and on a regular basis?	Y	JT/KB		DISCUSSION AS TO "REGULAR" COMPARISON WITH RECEIPT AND PAYING IN BOOK SHOWS PROMPT DEPOSIT
G.2	Are references to banking income annotated on the paying in book?	Y	JT/KB		
G.3	Is income received by BACS and recorded on the bank statement reconciled to the correct cost centre?	Y	JT/KB		
	INCOME - Debtors				
G.4	Are outstanding debts monitored by the Town Clerk?	Y	JT/KB		
G.5	Are all outstanding debts reported in a chronological sequence to the Finance and Operations Committee in accordance with the finance policy and financial regulations?	Y	JT/KB		
G.6	Are debts and adjustments written off with the recommendation of the Finance and Operations and approval by Council?	Y	JT/KB		NOT HAPPENED RECENTLY
H	Income – Lettings and Hiring				
H.1	Does the Lettings Policy include an up to date scale of charges, which has been formally approved Council at the precept meeting?	Y	JT/KB		
H.2	Is the hiring diary maintained by the Support Officer?	Y	JT/KB		
H.3	Are all lettings income invoiced?	Y	JT/KB		
H.4	Does the occupier's fee or charge reflect the charges approved by the Council at the Budget setting meeting?	Y	JT/KB		
H.5	Where applicable, are appropriate service charges applied in addition to the occupier's fee?	Y	JT/KB		

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I	SECURITY				
I.1	Does the Council have a signing in book for contractors?	Y	JT/KB		REVIEWED AND FOUND UP TO DATE
I.2	Is cash retention on all premises secure and restricted at all times, e.g. safe or locked receptacle and the value within insurance limits?	Y	JT/KB		
I.3	Is access to the premises suitably restricted, i.e. the number of key holders kept to a minimum and a list of key holders maintained?	Y	JT/KB		
I.4	Has the Council a designated officer with responsibility for the CCTV?	Y	JT/KB		
I.5	Is the Council registered with the Information Commissioner and has a Data Protection Policy that is regularly reviewed?	Y	JT/KB		
I.6	Is the CCTV recording equipment held securely and access restricted and recorded images retained for a minimum period before being deleted?	Y	JT/KB		
J	INVENTORY				
J.1	Are all appropriate items/assets recorded on the council's official inventory, in accordance with financial regulations and finance policy and are the insurance values applied?	Y	JT/KB		
J.2	Are all new assets / equipment and asset movements recorded in the financial accounts supporting statement with values and recorded on the inventory when they are received?	Y	JT/KB		

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J.3 Are inventories checked annually?	Y	JT/KB		
J.4 Does the Council certify the inventory each year in the financial accounts?	Y	JT/KB		
J.5 Are all internal assets recorded on the inventory retained in a secure location?	Y	JT/KB		PASSWORD PROTECTED ONLINE DOCUMENT
J.6 Are all appropriate assets security marked?	Y	JT/KB		
J.7 For equipment that is lent or hired out, is the loans log up to date?	Y	JT/KB		
J.8 Are all disposals / write-offs of inventory authorised in line with financial regulations and the finance policy and recorded in the financial accounts supporting statement?	Y	JT/KB		
K				
RISK MANAGEMENT AND INSURANCE				
K1 Is the Council Business Management Risk Assessment and Financial Risk Assessment current and up to date?	Y	JT/KB		
K2 Are the Council's Inventory Insurance values current and appropriate?	Y	JT/KB		
K3 Is the Council Insurance appropriate for the following and in compliance with best practice and financial regulations? > Public Liability Insurance > Fidelity Insurance > Employers Liability Insurance > Personal Accident	Y	JT/KB		
Completed by:	Councillor Mrs. K Brownhill and Councillor J Tivnan BEM	Reviewed by the Finance and Operations Committee	Agenda item 6d.	Approved by Town Council <i>[Signature]</i>
Date Completed:	Thursday 16 th February 2023	Date Reviewed	Monday 27 th February 2023	Date Approved <i>16 March 23</i>

