

# TORPOINT TOWN COUNCIL – INTERNAL CONTROLS SCRUTINY 2026



|          | QUESTIONS                                                                                                                                                                                                                                                                                                                                                                                                                                                        | In place y/n | Initialled Correct | If No Likely date of completion | Comments                                                                                                                                                                                                          |
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| <b>A</b> | <b>POLICIES &amp; DOCUMENTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                  |              |                    |                                 |                                                                                                                                                                                                                   |
| A.1      | Does the Council have Standing Orders, Financial Regulations and Best Value Statement in place and are these regularly reviewed?                                                                                                                                                                                                                                                                                                                                 | ✓            | MS/LH              |                                 |                                                                                                                                                                                                                   |
| 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?                                                                                                                                                                                                                                                                                    | ✓            | MS/LH              |                                 |                                                                                                                                                                                                                   |
| A.3      | Has a policy review planner been established by the Council to ensure that all policies & documents are reviewed within the required timescales?                                                                                                                                                                                                                                                                                                                 | ✓            | MS/LH              |                                 |                                                                                                                                                                                                                   |
| A.4      | Is the review and approval of policies minuted by the Council?                                                                                                                                                                                                                                                                                                                                                                                                   | ✓            | MS/LH              |                                 |                                                                                                                                                                                                                   |
|          | <b>PURCHASING / PAYMENTS &amp; CONTRACTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                     |              |                    |                                 |                                                                                                                                                                                                                   |
| <b>B</b> | <b>Purchasing &amp; Payments</b>                                                                                                                                                                                                                                                                                                                                                                                                                                 |              |                    |                                 |                                                                                                                                                                                                                   |
| B.1      | Are purchases only made where provision has been made, reference made to expenditure and variance in the financial comparison & authorised?                                                                                                                                                                                                                                                                                                                      | ✓            | MS/LH              |                                 | Clerk explained that council resolves to agree contracts and it is delegated to the Clerk to sign on behalf of the council.                                                                                       |
| B.2      | Are purchase orders raised where appropriate and expenditure approved?                                                                                                                                                                                                                                                                                                                                                                                           | ✓            | MS/LH              |                                 | Yes, where appropriate and for key contracts, Purchase Orders are issued.                                                                                                                                         |
| B.3      | Are all invoices checked to confirm: -<br><ul style="list-style-type: none"> <li>➤ Goods have been received, agreed to the order &amp; annotated as such?</li> <li>➤ Payment is made to the name on the invoice?</li> <li>➤ Payment to individuals is subject to the provision of a UTR?</li> <li>➤ Prices are as agreed?</li> <li>➤ It is a proper and correct VAT invoice? and</li> <li>➤ It has been certified for payment (separation of duties)?</li> </ul> | ✓            | MS/LH              |                                 | Clerk explained the completed process following receipt of invoices, as detailed in the question, explaining when UTR numbers are sought and the separation of duties.<br><br>Clerk explained process using Xero. |
| B.4      | Do signatories confirm the details on online payments match the invoice for payment and are matched to the payments on the relevant agenda?                                                                                                                                                                                                                                                                                                                      | ✓            | MS/LH              |                                 | Signatories advise the Clerk when payments have been 1st and then 2nd authorised.                                                                                                                                 |
| 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)?                                                                                                                                                                                                                                                                            | ✓            | MS/LH              |                                 | Credit card and direct debit payments are detailed in the council monthly meeting minutes (Clerk explained the process/timescales).                                                                               |

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| B.6      | Are invoices paid promptly in accordance with the payment terms of the supplier, or within 30 days, whichever is sooner? | ✓            | MS/LH              |                                 |                                                                                                                                                                                                                                                                          |
| B.7      | All supplies have a relevant invoice or receipt or delivery note                                                         | ✓            | MS/LH              |                                 |                                                                                                                                                                                                                                                                          |
| B.8      | Is the Council grant policy current and regularly reviewed?                                                              | ✓            | MS/LH              |                                 |                                                                                                                                                                                                                                                                          |
| B.9      | Do all grant applicants complete and sign an application form and comply with the Council guidance notes?                | ✓            | MS/LH              |                                 |                                                                                                                                                                                                                                                                          |
| <b>C</b> | <b>CONTRACTS AND LEASING</b>                                                                                             |              |                    |                                 |                                                                                                                                                                                                                                                                          |
| C.1      | Has the Council external Contracts, i.e. with external suppliers?                                                        | ✓            | MS/LH              |                                 | Utility companies that supply all Town Council operated sites. (SSE, Everflow)<br><br>Operations: Lift, Air Conditioning, Park Cleansing, CCTV, for example.                                                                                                             |
| C.2      | Has the Council any Management or Service Level Agreements (SLA) in place?                                               | ✓            | MS/LH              |                                 | About to enter into 1y payroll agreement with Cornwall Council.<br><br>Will renew Clock agreement with the Church.<br><br>TB & TF JC – Rendel Park<br><br>Cornwall Council – Sparrow Park and LMP footpath cutting<br><br>CHAT – provision of community based activities |

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| C.3      | Has the Council entered into any leasing or hiring arrangements? If so, give details:                                                                                                          | ✓ | MS/LH |  | <p>Cornwall Council – Library and Community Hub</p> <p>ITEC – Photocopier Lease (5 years)</p> <p>Christmas Lights tender</p> <p>Cornwall Council – Skateboard Park / Bénodet Park</p> <p>Defence Estates – Bench on Land at Yonderberry (annual)</p> <p>Cornwall Council – Bench at Antony Road Flats</p> <p>BT (Shire Leasing) – Telephone System (lease)</p> <p>Cornwall Council – Public Conveniences</p> <p>Cornwall Council – Thanckes Park play park, Borough Park play park, Cambridge Field, Chestnut Close play park and tennis courts.</p> <p>Ford Vospers – motor vehicle (van)</p> |
| <b>D</b> | <b>PROCUREMENT AND DEBIT CARDS</b>                                                                                                                                                             |   |       |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| D.1      | Have those with delegated on-line authorisation and respective spending limits been approved by the Council?<br>Has the delegation been recorded in the finance policy?                        | ✓ | MS/LH |  | Credit card log with Clerk sign off sheet explained.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| D.2      | Are passwords and pin numbers held securely and not lent to unauthorised persons or the pin number disclosed?                                                                                  | ✓ | MS/LH |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| D.3      | Are all on-line transactions:<br>➤ Either supported by an authorised requisition form or recorded in a transaction log?<br>Supported by receipts?                                              | ✓ | MS/LH |  | Credit Card and Direct Debit Payments are included in the Council minutes for the relevant month.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| D.4      | Prior to being processed through the system are the transactions reconciled: -<br>➤ to valid VAT receipts;<br>➤ the bank statement;<br>➤ approved and authorised by the delegated signatories? | ✓ | MS/LH |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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| <b>E</b> | <b>XERO, RECONCILIATION, ONLINE ACCOUNT PURCHASES AND BUDGET VARIANCE.</b>                                                   | ✓ | MS/LH |  |                                                                          |
| E.1      | Is all income and expenditure entered into the cash book in a timely manner?                                                 | ✓ | MS/LH |  |                                                                          |
| E.2      | Does the income and expenditure records reconcile with the end of month bank statement?                                      | ✓ | MS/LH |  |                                                                          |
| E.3      | If there are any unreconciled monthly statements is an explanation given?                                                    | ✓ | MS/LH |  |                                                                          |
| E.4      | Does the cash book reconcile with the monthly financial comparison presented to council?                                     | ✓ | MS/LH |  |                                                                          |
| E.5      | Is the reconciliation checked and initialled by a member of staff not involved in the process ensuring separation of duties? | ✓ | MS/LH |  |                                                                          |
| E.6      | Have all bank statements been received and filed in chronological numerical sequence?                                        | ✓ | MS/LH |  | All completed to the date of scrutiny.                                   |
| E.7      | Is the monthly bank reconciliation undertaken by Councillor and RFO?                                                         | ✓ | MS/LH |  | Councillor Spurling currently undertakes the monthly bank reconciliation |

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| <b>F</b> | <b>PAYROLL AND PERSONNEL</b>                                                                                         |              |                    |                                 |                                                                                                         |
| F.1      | Are all employee related transactions only paid through the payroll system?                                          | ✓            | MS/LH              |                                 | Payroll operated by Cornwall Council under existing agreement, an SLA is about to be signed for 1 year. |
| F.2      | Are all staff appointments and salary scales approved by Council?                                                    | ✓            | MS/LH              |                                 |                                                                                                         |
| F.3      | Are any changes to staff salaries minuted by Council?                                                                | ✓            | MS/LH              |                                 |                                                                                                         |
| F.4      | Are salary scales for each employee minuted annually at the budget setting process to confirm current pay scales?    | ✓            | MS/LH              |                                 |                                                                                                         |
| F.5      | Does the salary scales minuted at the budget setting process reconcile with the notification from Cornwall Council?  | ✓            | MS/LH              |                                 |                                                                                                         |
| F.6      | Are overtime and casual hour payments approved by the Town Clerk and notified monthly to the Personnel Committee?    | ✓            | MS/LH              |                                 |                                                                                                         |
| F.7      | Is sickness absence monitored and appropriate action taken?                                                          | ✓            | MS/LH              |                                 |                                                                                                         |
| F.8      | Are salary scales paid to employees within the bands approved in the Pay and Condition policy?                       | ✓            | MS/LH              |                                 | One query, under review by Personnel Committee and being considered at March council meeting.           |
| F.8      | Are any additional emoluments approved by Council?                                                                   | ✓            | MS/LH              |                                 |                                                                                                         |
| F.9      | Are claims and expenses submitted by staff approved for payment by Council, following authorisation by Line Manager? | ✓            | MS/LH              |                                 |                                                                                                         |
| F.10     | Is Superannuation and Tax/NIC applied correctly?                                                                     | ✓            | MS/LH              |                                 |                                                                                                         |

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| <b>G</b> | <b>INCOME – Collection and Banking</b>                                                                                                                                  |              |                    |                                 |                                                                                                       |
| G.1      | Is all income received banked intact and on a regular basis?                                                                                                            | ✓            | MS/LH              |                                 | Paying in book shows prompt deposit in all cash/cheque income.                                        |
| G.2      | Are references to banking income annotated on the paying in book?                                                                                                       | ✓            | MS/LH              |                                 | Paying in book seen.                                                                                  |
| G.3      | Is income received by BACS and recorded on the bank statement reconciled to the correct cost centre?                                                                    | ✓            | MS/LH              |                                 | Clerk explained the cost centres, linked to the Budget Variance.                                      |
|          | <b>INCOME - Debtors</b>                                                                                                                                                 |              |                    |                                 |                                                                                                       |
| G.4      | Are outstanding debts monitored by the Town Clerk?                                                                                                                      | ✓            | MS/LH              |                                 |                                                                                                       |
| 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? | ✓            | MS/LH              |                                 | Reporting is usually verbally.                                                                        |
| G.6      | Are debts and adjustments written off with the recommendation of the Finance and Operations committee and approval by Council?                                          | ✓            | MS/LH              |                                 | Not needed for several years.                                                                         |
| <b>H</b> | <b>Income – Lettings and Hiring</b>                                                                                                                                     |              |                    |                                 |                                                                                                       |
| H.1      | Does the Lettings Policy include an up to date scale of charges, which has been formally approved Council at the precept meeting?                                       | ✓            | MS/LH              |                                 | Pending review at next Finance and Operations Committee meeting, hiring rates are changing for 26/27. |
| H.2      | Is the hiring diary maintained by the Support Officer?                                                                                                                  | ✓            | MS/LH              |                                 | All bookings are completed online, using Hallmaster.                                                  |
| H.3      | Are all lettings income invoiced?                                                                                                                                       | ✓            | MS/LH              |                                 |                                                                                                       |
| H.4      | Does the Licencees fees or hire charges reflect the charges approved by the Council at the Budget setting meeting?                                                      | ✓            | MS/LH              |                                 | Xero budget information uploaded and the beginning of the financial year.                             |
| H.5      | Where applicable, are appropriate service charges applied in addition to the occupier's fee?                                                                            | ✓            | MS/LH              |                                 | Xero and Hallmaster reviewed and applied accordingly.                                                 |

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| <b>I</b> | <b>SECURITY</b>                                                                                                                                                                  |              |                    |                                 |                                               |
| I.1      | Does the Council have a signing in book for contactors?                                                                                                                          | ✓            | MS/LH              |                                 |                                               |
| I.2      | Is cash retention on <b>all</b> premises secure and restricted at all times, e.g. safe or locked receptacle and the value within insurance limits?                               | ✓            | MS/LH              |                                 |                                               |
| 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?                                            | ✓            | MS/LH              |                                 |                                               |
| I.4      | Has the Council a designated officer with responsibility for the CCTV?                                                                                                           | ✓            | MS/LH              |                                 | Town Clerk and Operations Manager.            |
| I.5      | Is the Council registered with the Information Commissioner and has a Data Protection Policy that is regularly reviewed?                                                         | ✓            | MS/LH              |                                 | Implement a standalone CCTV policy 2026/2027. |
| I.6      | Is the CCTV recording equipment held securely and access restricted and recorded images retained for a minimum period before being deleted?                                      | ✓            | MS/LH              |                                 |                                               |
| <b>J</b> | <b>INVENTORY</b>                                                                                                                                                                 |              |                    |                                 |                                               |
| 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? | ✓            | MS/LH              |                                 | Fixed asset report.                           |
| 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?     | ✓            | MS/LH              |                                 | Operations Manager.                           |

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| J.3                                                                 | Are inventories checked annually?                                                                                                                                                                                                                              | ✓                                                      | MS/LH              |                                        | Asset condition survey and play parks inspection app both examples. |
| J.4                                                                 | Does the Council certify the inventory each year in the financial accounts?                                                                                                                                                                                    | ✓                                                      | MS/LH              |                                        |                                                                     |
| J.5                                                                 | Are all internal assets recorded on the inventory retained in a secure location?                                                                                                                                                                               | ✓                                                      | MS/LH              |                                        |                                                                     |
| J.6                                                                 | Are all appropriate assets security marked?                                                                                                                                                                                                                    | ✓                                                      | MS/LH              |                                        | Yes – branded stickers.                                             |
| J.7                                                                 | For equipment that is lent or hired out, is the loans log up to date?                                                                                                                                                                                          | ✓                                                      | MS/LH              |                                        |                                                                     |
| 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?                                                                                  | ✓                                                      | MS/LH              |                                        | e.g. lawn mower.                                                    |
| <b>K</b>                                                            | <b>RISK MANAGEMENT AND INSURANCE</b>                                                                                                                                                                                                                           |                                                        |                    |                                        |                                                                     |
| K1                                                                  | Is the Council Business Management Risk Assessment and Financial Risk Assessment current and up to date?                                                                                                                                                       | ✓                                                      | MS/LH              |                                        |                                                                     |
| K2                                                                  | Are the Council's Inventory Insurance values current and appropriate?                                                                                                                                                                                          | ✓                                                      | MS/LH              |                                        | Yes – Proposal to renew at March 2026 Council Meeting.              |
| K3                                                                  | Is the Council Insurance appropriate for the following and in compliance with best practice and financial regulations?<br>> Public Liability Insurance<br>> Fidelity Insurance<br>> Employers Liability Insurance<br>> Hirers Liability<br>> Personal Accident | ✓                                                      | MS/LH              |                                        | Yes, all in place                                                   |
| <b>Completed by:</b> Councillor L Hogan and Councillor M G Spurling |                                                                                                                                                                                                                                                                | <b>Reviewed by the Finance and Personnel Committee</b> |                    | Straight to March 2026 Council meeting | <b>Approved by Town Council</b>                                     |

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|                        | <br><br> |                      |  |                      |  |
| <b>Date Completed:</b> | 09/03/2026                                                                                                                                                                 | <b>Date Reviewed</b> |  | <b>Date Approved</b> |  |