

ITEMa 10 INTERNAL CONTROL ITEMS TO BE REVIEWED				
Topic	Committee	Frequency	When required	When last considered
Loss of cash through theft or dishonesty.	RES	On each instance	Each meeting	No incidence
Provision of services carried out under partnership agreements.	RES	Annually	August	Not Applicable
Damage to third party property or individuals as a consequence of the provision of services or amenities	RES	On each instance	Each meeting	Not Applicable
Loss of income or the need to provide essential services following critical damage, loss or non- performance by a third party.	RES	On each instance	Each meeting	Not Applicable
Provision of amenities / facilities for events to local community groups	RES	Annually	February	Not Applicable
Vehicle or equipment lease or hire (if applicable).	RES	Annually	February	Not Applicable
Review Rental Income	RES	Annually	October	Not applicable
Policy Reviews	RES	Staged in year	As per schedule	Ongoing
Budget Scrutiny	RES	Each meeting	Each meeting	Provided each Resources
Budget Summary	FC	Each meeting	Each meeting	Provided each Town Council / Resources
Contracts of employment for all staff, annually reviewed by the Council.	RES	Annually	April	Oct-19
Insurance Cover	FC (via RES)	Annually	March	Nov-19
Internal Audit appoint	FC (via RES)	Annually	May	Nov-19
Event Management Plan	RES	Annually	January	Dec-19
Banking arrangements.	RES	Annually	February	Mar-20
Corporate Risk Register	FC (via RES)	Annually	January	Mar-20
Financial Risk Register	FC	Annually	January	Mar-20
Health and Safety Risk Register	FC	Annually	January	Mar-20
Operational Risk Register	FC	Annually	January	Mar-20
Human Resources Risk Register	RES	Annually	January	Mar-20
Internal Controls Document	RES	Annually	March	Mar-20
Terms of Reference	FC (via RES)	Annually	May	Apr-20
Annual Governance Statements	RES	First draft	April	May-20
Regular returns of VAT.	RES	Annually	April	May-20
Monitoring grants or loans.	RES	Annually	April	May-20
Monitoring of Members' interests and Gifts and Hospitality received.	RES	Annually	April	May-20
Adoption of and adherence to codes of practice for procurements and investment	RES	Annually	June	May-20
Standing Orders	FC (via RES)	Annually	March	May-20
Financial Regulations	FC (via RES)	Annually	March	May-20
Annual Governance Statements	FC	Approved	May	May-20
Notice of Conclusion of Audit	RFO	As agreed timetable	June/July	Sep-20
<b>Items to be considered as part of evidenced desktop review given Covid 19 restrictions</b>				
Precept Budget and approval	FC	Annually	Dec	Due
Payroll- summary and check to contracts	RES	6 monthly	Jul/Jan	Due
Arrangements to deter and detect fraud and/or corruption	RES	Annually	July	Due
Call for Precept	RFO	Annually	Latest January	Due
Internal Controls Document Checklist – review 25% each quarter	RES	Quarterly	Mar/Jun/Sep/Dec	Due
Asset Register	FC (RES)	Annually	March	Due
Annual Review of Contracts.	RES	Annually	May	Due
Precept Second/final Draft Budget	FES	Annually	Nov	Due
Precept first Draft Budget	RES	Annually	Oct	Due
Internal Audit	RES	6 monthly	Sep/Mar	Due
Review of sample of minutes to ensure legal powers in place, recorded and correctly applied.	RES	Annually	September	Due
Testing of income and expenditure from minutes to cashbook, from bank statements to cashbook, from made or received minutes to statements etc. including petty cash transactions.	RES	Annually	September	Due
Regular returns to HM Revenue and Customs.	RES	Annually	September	Due
Cash Reconciliation	RES	Quarterly	When required	Due
Legal liability as a consequence of asset ownership.	FC (Via RES)	On each instance	Each meeting	Due as per asset register
Security of vulnerable buildings, amenities or equipment	RES	Each meeting	Each meeting	Due as per asset register
Inspection of Assets – 25%	RES	Quarterly	Mar/Jun/Sep/Dec	Due-photographic evidence
Maintenance for vulnerable buildings, amenities or equipment.	RES	Annually	August	Equipment review needed
Recording in the minutes the precise powers under which expenditure is being approved.	RES	Annually	September	To be implemented