

**St Cleer Parish Council
Internal Control Policy**

1. Scope of responsibility

The council is responsible in law¹ for ensuring that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of the council's functions, including arrangements for the management of risk.

The council's accounting control systems must include measures:

- for the timely production of accounts;
- that provide for the safe and efficient safeguarding of public money;
- to prevent and detect inaccuracy and fraud; and
- identifying the duties of officers.

The system of internal control is designed to ensure that the council's activities are carried out properly and as intended. Internal controls are set up by the RFO but it falls on the Council members to ensure that they have a degree of control and understanding of those measures.

Controls will include

- the checking of routine financial procedures;
- the examination of financial comparisons;
- the recording of assets and liabilities;
- the identification of risk and to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

2. Internal audit procedure is at three levels

a. Councillors

12 times per annum, a councillor who is not a bank signatory and is a member of the FGPC shall be appointed to attend and complete the Due Diligence Record (Appendix 1)

St Cleer Financial Regulations 2.2

On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the council [Finance Committee].

b. Internal Auditor

The Council will appoint an Independent Internal Auditor who will report to the Council on the adequacy of its:

- Records
- Procedures
- Systems
- Internal control
- Reviews
- Risk Management
- Regulations

¹ Audit Commission Act 1998, s27
The Accountability and Audit Regulations 2018
Local Audit and Accountability Act 2014 S2
Local Government Transparency Code 2015
Transparency code for smaller authorities

The effectiveness of the internal audit is reviewed annually, and the Council agrees to the appointment of the Internal Auditor. The Internal Auditor, who is competent and independent, is advised of the scope of the work required by the Council.

The scope of the work (and the charge) of the IA is reviewed annually and the review and the appointment is minuted.

The IA will inspect the accounts at the year end (prior to completion of the Annual Return pages 2 and 3) and will complete page 5 of the Annual Return (AGAR)

The IA will write a separate report to the Council (a copy of which is sent to the Chairman) detailing any findings they might have.

The report of the IA is copied to all members of the Council and considered as an agenda item at the next meeting.

Recommendations from the report will be recorded in the minutes.

c. Review of effectiveness

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control.

The review of the effectiveness of the system of internal control is informed by the work and any issues identified by:

- Full Council – identification of new activities
- Clerk to the Council / Responsible Financial Officer who has responsibility for the development and maintenance of the internal control environment and managing risks – risks identified
- Internal Auditor who reviews the Council's system of internal control. The auditor will make a written report to the Council (in addition to Section 4 Report in the Annual Return.) – action arising from reports
- The Council's External Auditors, who make the final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chairman and the Internal Auditor. The External Auditor issues an annual audit certificate – action arising from Audit Report.

3. Annual Review

The FGPC will be responsible for the following additional checks as a committee

- Audit of all spend over £5000
- Preparation of all documentation required for the Annual Parish Council Meeting – Appendix 2
- Deep Dive into at least 3 cost centres on RIALTAS
- Compilation of the Transparency Audit and it's publication - Appendix 3
- Compliance with Councillor – Appendix 4
 - Acceptance of office
 - Register of Interests
 - Code of Conduct confirmation
 - Social Media Compliance (Agreement to policy)

Bank Signatories
are:
SH
MS
AW
DW

FGPC Due Diligence Record

Councillor Name _____

Confirm that the above Councillor is

Not Chairman of FGPC

Not a bank Signatory

Month of Check

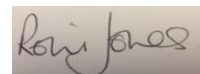
Validate uncleared cheques		Authenticate book keeping	
Chq No	Bank Statement Correct	Amount on invoice is the amount in the bank statement	Rialtas agreed with Invoice and Bank

Date _____

Sign _____

ST CLEER PARISH COUNCIL ANNUAL MEETING

I hereby give notice of The Annual Meeting of St Cleer Parish Council to be held (**Following the Annual Parish Council Meeting which commences at 7.00pm**) at approximately 7.15pm on the 22nd May 2019 in the Council Sports Pavilion, Hockings House, St Cleer to which you are summoned to attend (this meeting will follow the Annual Parish Meeting which starts at 7.00pm)



AGENDA

1	Apologies for absence
2	Members declarations <ul style="list-style-type: none"> a Disclosable pecuniary interests b Non-registerable interests c Declarations of gifts d Applications for dispensations
3	Elections (SO6j i) <ul style="list-style-type: none"> a To elect a Chairman of the Council b To elect a Vice-Chairman of the Council. c To receive the Chairman's declaration of acceptance of office or, if not then received, to decide when it shall be received. d To receive Councillors declaration of acceptance of office e To decide when any declarations of acceptance of office which have not been received as provided by law shall be received. (24.7.19 at the latest for BSG and any other who has apologised)
4	Minutes of the Last Meeting (SO6j ii&iii) <ul style="list-style-type: none"> • Receipt • Accuracy
5	Business <p>To ratify the following documents for use in the forthcoming civic year:</p> <ul style="list-style-type: none"> • Cornwall Code of Conduct 2012 as amended by Parish on 24.4.19 • Member Officer Protocol (CALC 2016) • Standing Orders as amended by Parish on 27.3.19 (SO6j ix) • Financial Regulations as amended by Parish on 27.3.19 • Terms of reference for subcommittees (SO6j v) <ul style="list-style-type: none"> ○ Finance and General Purposes as amended by Parish on 12.9.18 ○ HR (Including the Terms) as amended by Parish on 30.1.19 (SO6j xix) ○ NDP as incepted by Parish in 2017 ○ Estates as amended by Parish on 26.9.2018 ○ Community Engagement as amended by Parish on 24.3.19 ○ Community Emergency Planning as incepted by Parish on 27.3.19 ○ Planning Coordinator as amended by Parish on 28.11.19 ○ Abusive, persistent or vexatious Panel as incepted by Parish on 27.2.19 ○ Social Media Policy as incepted by Parish on 27.6.19 (SO6j xviii)

6	<p>Subcommittees and appointments</p> <p>To appoint representatives to outside bodies who will notify parish in advance of any meeting and report back on all matters at the Parish meeting following the external meeting (SO6j xi)</p> <ul style="list-style-type: none"> • Community Network Area (and similar) • Bodmin Moor Parishes Network • Liskeard Have Your Say (LHYS) or link to Devon and Cornwall Constabulary • Commoners Association <p>To appoint committees and sub-committees (SO6j vii)</p> <ul style="list-style-type: none"> • Finance and General Purposes • HR • NDP • Estates • Community Engagement • Community Emergency • Planning
7	<p>To ratify and receive the following documents</p> <ul style="list-style-type: none"> • Asset register (SO6j xiii) • Insurance 2019-2020 (SO6j xiv) • Meeting schedule 2019/2020 • Transparency Audit 2018/2019 • Review of the Council's complaints procedure (SO6j xvi &xvii) • Review of the Council's policies, procedures and practices in respect of its obligations under freedom of information and data protection legislation (SO6j xvi &xvii)
8	<p>To review the Council's expenditure under S137 (SO6j xx)</p>
9	<p>To review the Council's and/or staff subscriptions to other bodies (SO6j xv)</p> <ul style="list-style-type: none"> • CALC • Cornwall Legal Services • SLCC
10	<p>Close</p>

St Cleer Parish Council
Transparency Statement for the year 2019-2020

In the civic year the following Code of Conduct matters were raised with Cornwall Council

Description	Date	Finding

In the Civic year 2018-2019 The HR Committee dealt with the following matters

Description	Date	Finding

In the Civic year 2018-2019 The Finance and General Purposes Committee Audited as follows

Description	Date	Finding
Purchases over £5000		
Deep Dive on Expenditure related to the Pavilion		
Co-optio of Councillor Audit of compliance		
Councillor Register of Interests		
Councillor Acceptance of office / Code of Conduct confirmation		
Councillor Social Media Compliance		
Tenders		

In the Civic year 2018-2019 The Estates Committee Audited as follows

Description	Date	Finding
Compliance with Skate Park and Gym weekly inspections		
Compliance with Horizon Park weekly inspections		
Compliance with Legionella Monitoring at the Pavilion		
Internal assets (Pavilion) Audited		
External assets (St Cleer) Audited		
Benches audit for Safety and maintenance requirements		
Public Conveniences audit for Safety and maintenance requirements		

There were no referrals to the Police or others to investigate Fraud; there were no internal investigations in relation to fraud. There were no claims made against the Insurance policies held

Dated and Signed			
22 May 2019	Clerk	Chair of Council	Chair of FGPC

**ST CLEER PARISH COUNCIL
AUDIT OF COMPLIANCE**

Audit conducted by (Name)	Councillor	Councillor	Clerk
Date of Audit		Period Audit covers	
Other – please state and give reason			

Name / Item	Acceptance of Office	Register of Interests	Code of Conduct	Social Media
Date and signature of Auditors				

Actions to be taken
