



Sprotbrough and Cusworth Parish Council
Goldsmith Centre, 259 Sprotbrough Road,
Sprotbrough, Doncaster, DN5 8BP
T: (01302) 788093 E: sprotcuspc@btconnect.com
www.sprotbroughandcusworthparishcouncil.gov.uk

Review of Internal Controls – February 2021

This document should be considered alongside the Councils emerging Risk Management policy.

As a Council we are under a duty to keep under review our processes for managing internal controls, particularly in relation to the Councils financial management.

1. Introduction

1.1 The appointment of a new Responsible Finance Officer in June 2019 Clerk in October 2019 has seen a drip feed of new processes and procedures slowly being introduced.

2. Finance Software

2.1 The Council uses an industry relevant software package that enables accurate maintenance of the Councils financial activity. This is through SAGE.

2.2 Detailed reports can be prepared and produced for the benefit of reporting to Councillors.

2.3 The RFO and Clerk can both use the system in the event of absence of the RFO.

3. Finance Reporting to Councillors

3.1 A schedule of reporting financial matters has been reviewed by the RFO in January 2021 and will be adopted by Council for the 21/22 financial year. This allows Councillors to know what reports to expect at each meeting. The system provides for essential core financial information to be submitted without overloading the Councillors with endless financial reports.

4. Internal Checks

4.1 Day to day finance maintenance is undertaken by the RFO. A process of internal checks has been developed by the Clerk/ RFO in January 2021 which allows for bi monthly in house checks of the day-to-day financial processes.

5. Payment Authorisations

5.1 Almost all bill payments are now paid online. Payments are reported to Councillors on a monthly basis and a monthly sign off system is in place so that payment authorisation is provided at each monthly Full Council meeting.

5.2 The Clerk and RFO have access to the Councils online banking.

5.3 Regular reporting of the Councils bank balances by production of copy bank statements serves as a means of the Council quickly identifying where infidelity may have occurred. This is undertaken on a quarterly basis.

6. Policy Generally

6.1 The Clerk has undertaken an extensive review of all policies in 2020/ 2021. It is intended they will be reviewed annually in August each year and any revisions approved by the Parish Council in September each year.

7. Internal Auditor

7.1 The appointed auditor Matthew Gledhall is an experienced practitioner and is competent in auditing larger parish councils. His appointment for the 19/20 financial year has allowed a fresh look at the financial practices of the Parish Council and the opportunity to monitor progress which is evident from his second report submitted in January 2021. It is suggested that he is also appointed for the 2021/2022 financial year as it is expected that by then the Council will be in full adherence to the Practitioner's Guide.

8. Conclusion

8.1 There is strong movement towards a holistic approach to Internal Control and Risk Management. Individual parts are in varying stages of development but require that final push to bring them all cohesively together. Overall, the elements already in place are such that the risk of significant risk to operational and reputational standing of the Council is small. The final phase of bringing the various work together with serve to reduce that small risk further.

**Adopted 18th February 2021
Review February 2022**

