

**GRANGE PARK PARISH COUNCIL**

**INTERNAL CONTROLS PROCEDURE AND REPORT**

It is a requirement that the Parish Council ensures 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 their functions and which includes arrangements for the management of risk.

**Responsibilities:**

It is the responsibility of the Parish Clerk/RFO to ensure that all documents are available for inspection on the arranged date for the Business activities of the Parish Council.

The Café/Bar Manager will ensure that all Café/Bar Documents are made available as above.

It is the responsibility of the Internal Control Councillors to conduct the monitoring inspection and report the findings at the next meeting of Full Council. The report on the internal Control Councillors will be kept for 12 months.

**The Internal Control Councillor Report:**

The Councillors must work through the Checklist on page 2

Signed by Internal Control Councillor for Business activities of the Parish Council

J. Bainbridge ..... Date 3/10/24 .....

Signed by Internal Control Councillor for non-business activities (Café/Bar)

\* J. Bainbridge ..... Date 03/10/24 .....  
Excluded point 1. - cafe/bar

Checklist for the Internal Control Councillor for the Parish Council

		Approved YES/NO	Comments
1	Minutes are present, signed and dated <i>April / May / June / July 24</i>	<i>✓ as per Comment →</i>	All Minutes have been approved and put on the Council website
2	Purchase Invoices have numbered, and spreadsheet taken to Council monthly for approval <i>July 24 / June / May / April</i>	<i>✓ as per Comment →</i>	All purchase orders have been approved at Council and a list of payments are on the website with the minutes
3	Bank Reconciliation match Bank Statements	<i>✓ seen signed hard copies</i>	Approved as per scanned copies.
4	Quarterly VAT Returns has been submitted to HMRC	<i>✓ Yes</i>	Vat returns have been sent to HMRC and paid up until the end of June 2024
5	Monthly payroll filed, Tax, NI, Pension Contributions made <i>April / May / June / July</i>	<i>✓ see hard copy</i>	All completed and filed . HMRC payment completed
6	Insurance up to date <i>Parish insurance ✓</i>		Insurance has been renewed from April 1 <sup>st</sup> 2024

*✓ Parish Tractor - updated - additional machinery 09/10/24  
Parish Vehicle 04/25 ✓*

Checklist for the Internal Control Councillor for the Café/Bar.

		Approved YES/NO	Comments
1.	To check the EPOS figures for Sales/Cost of Sales	<i>NO</i>	
2.	Bank Reconciliation match Bank Statements	<i>✓</i>	Completed <i>↑ Payment Summary</i>
3.	Weekly Payroll filed and figures checked on Daily profit and loss account.		<i>Head Councillor authorised. Just checked paperwork that staff were paid. I do not know the indiv staff who are working for cafe/bar.</i>
4.	Monthly pay of Cafe/Bar Manager plus overtime payments are checked on the Daily profit and loss account.	<i>✓ see notes below</i>	Completed <i>↓ pay slips referred to</i>
5.	To calculate and Check VAT figures have been submitted to HMRC	<i>✓ Yes</i>	Completed and filed up until June 2024

*→ Scribe is automatically calculating VAT.*

*April / May / June / July 24*

*April / May / June / July 24*

*April / May / June / July 24*