

## **INTERNAL CONTROLS**

### **A council's internal controls may include the following.**

- ✓ An up to date register of assets and investments.
- ✓ Regular maintenance arrangements for physical assets.
- ✓ Annual review of risk and the adequacy of cover.
- ✓ Ensuring the robustness of insurance providers.
- ✓ Standing orders and financial regulations dealing with the award of contracts for services or the purchase of capital equipment.
- ✓ Regular reporting on performance by suppliers/providers/contractors.
- ✓ Annual review of contracts.
- ✓ Clear statements of management responsibility for each service.
- ✓ Regular scrutiny of performance against targets.
- ✓ Adoption of and adherence to codes of practice for procurement and investment.
- ✓ Arrangements to detect and deter fraud and/or corruption.
- ✓ Regular bank reconciliation, independently reviewed.
- ✓ Ensuring the proper use of funds granted to local community bodies under specific powers or under section 137.
- ✓ Proper, timely and accurate reporting of council business in the minutes.
- ✓ Responding to electors wishing to exercise their rights of inspection.
- ✓ Meeting the laid down timetables when responding to consultation invitation.
- ✓ Proper document control.
- ✓ Register of Members' Interests and Gifts and Hospitality in place, complete, accurate and up to date.
- ✓ Regular scrutiny of financial records and proper arrangements for the approval of expenditure.
- ✓ Recording in the minutes the precise powers under which expenditure is being approved.
- ✓ Regular returns to HM Revenue and Customs; contracts of employment for all staff, annually reviewed by the Council, systems of updating records for any changes in relevant legislation.
- ✓ Regular returns of VAT; training the responsible officer in matters of VAT and other taxation issues as necessary.
- ✓ Regular budget monitoring statements.
- ✓ Developing systems of performance measurement.
- ✓ Procedures for dealing with and monitoring grants or loans made or received.
- ✓ Minutes properly numbered and paginated with a master copy kept in safekeeping.
- ✓ Adoption of codes of conduct for members and employees.