

# STOKE PARISH COUNCIL



50 Pepys Way, Strood, Rochester, Kent, ME2 3LL

Clerk: Mrs J Allen  
Telephone: 01634 710086

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Website: [www.stokekent-pc.gov.uk](http://www.stokekent-pc.gov.uk)

## INTERNAL AUDIT REQUIREMENT

### Financial controls

Check all financial controls are being carried out in line with the Financial Regulations.

<b>Asset register</b>	View Asset register twice a year.
<b>Annual precept and budgetary controls</b>	Check precept and grant income is properly and promptly received and that it was correctly authorised.
<b>Cashbook</b>	Reconciled monthly by Council. Checked twice a year by audit.
<b>Receipts</b>	View all receipts twice a year.
<b>Payments</b>	View all payments twice a year.
<b>Payroll</b>	View all payments to Clerk twice a year.
<b>VAT</b>	Check that VAT is recovered annually in accordance with HMRC guidelines, and claimed as close as possible to the financial year end.
<b>Bank reconciliations</b>	Check that all Balanced reconciliation is presented to the Council at monthly meetings and 'signed off' at each meeting.
<b>Variations on previous years</b>	Discuss the reasons for any variation.
<b>Section 137</b>	Check annually the cash limit in Section 137 account is not exceeded.

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## Internal Controls

<b>Standing Orders</b>	Check that it has been reviewed by the Council.
<b>Financial Regulations</b>	Check that it has been reviewed by the Council.
<b>Internal Audit review</b>	Full audit once a year, a sweep of actions taken mid-year also.
<b>Risk management policy</b>	View risk management policy.
<b>Risk assessment</b>	View any risk assessment's that have been carried out.
<b>Insurance</b>	View the insurance policy covers all council requirements and that it is put out to tender every 3 years.
<b>Computer records &amp; back-up</b>	The Parish Council now utilise the services of 'Live Drive' for provision of an automatic electronic back-up service.
<b>Security of Council records relating to</b>	<p>a) Secure Storage Current information is locked in the Clerk's office, medium term information is archived in lockable cabinets at the Village Hall. Historic information (over 10 years) is stored at Medway Council Archive</p> <p>b) Data Protection The Parish Council has signed up to the Data Protection Act and the policy for Data Protection is available on the Parish Council website.</p>

This policy was agreed by the full council on 17<sup>th</sup> March 2021.