

<b>Assertion 1: Financial management and preparation of accounting statements</b>	
<i>“We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.”</i>	
<b>SAPPP Ref.</b>	<b>Internal Controls</b>
<b>1.8</b> Budgeting	The budget is prepared and presented to each Committee in Q3 for recommendation for approval by Council. The budget and subsequent precept is approved at the December/January meeting pending receipt of Tax Base.
	FGP monitors actual performance against the budget during the year for all Committees and makes recommendations to Council for corrective action as necessary.
	Council carries out financial appraisals before commencing any significant project or entering long-term commitments.
<b>1.9</b> Accounting Records and Supporting Documents	The Parish Clerk is appointed as Responsible Financial Officer (RFO) and has formal responsibility for the proper administration of its financial affairs.
	All financial transactions are recorded in the Council’s adopted accounting software, Scribe, on an income and expenditure basis with monthly reports presented to Council including all receipts, payments and supporting vouchers.
<b>1.10</b> Bank Reconciliation	All accounts held in the Councils name are reconciled monthly by the RFO through Scribe and presented at the next meeting of the Council (including supporting bank statements) for verification by the Chair of the meeting.  Year-end statements are scheduled for request by appointed signatories as soon as possible to prevent delay in year-end procedures.
<b>1.11</b> Investments	Per the Council’s adopted Investment Policy, Council reserves are short-term investments held in instant or notice bank accounts. No long-term investments held.  The Finance & General Purposes Committee review surplus funds annually and considers any recommendation for fund transfers for approval by Council.

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1.12 Statement of accounts	Preparation of accurate and timely statement of accounts for approval by Council is scheduled into the meeting agenda schedule by the RFO.
1.13 Reserves	General Reserve Policy adopted by Council. Level and purposes of all Earmarked Reserves is reviewed annually as part of the budget setting exercise.

<b>Assertion 2: Internal Control</b>	
<i>“We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.”</i>	
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1.14 Standing Orders and Financial Regulations	<p>Latest model versions of Standing Orders and Financial Regulations are adopted from NALC and are adapted for the size and requirements of the Council.</p> <p>Standing Orders and Financial Regulations are reviewed annually by the RFO for statutory updates and to ensure they remain fit for purpose and reported to the Finance &amp; General Purposes Committee. Any recommendations for amendment are approved by Council. A full review of Standing Orders and Financial Regulations is carried out every 4 years in line with Council members Terms of Office.</p>
1.15 Safe and Efficient arrangements to safeguard public money	<b>Delegated Authority:</b> The Council adopts a Scheme of Delegation setting out delegated authority to act for Officers and Committees of the Council including decisions on financial matters. All Committees have delegated authority to act within their Terms of Reference and budget agreed by the Council and are reviewed annually.

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	<p><b>Bank Accounts &amp; Mandate:</b> The Finance &amp; General Purposes Committee reviews the Bank Accounts and Bank Mandate annually, including the list of authorised signatories for each account and the limits of authority for each account signature. Any recommendations for setting up new accounts or amendment to the bank mandate are presented for consideration and approval by Council. The RFO shall request the removal of any bank signatory following their resignation and notify Council of action taken as soon as possible thereafter.</p>
	<p><b>Bank Reconciliation:</b> A member of the Finance &amp; General Purposes Committee (other than the Chair of the Council) is appointed annually to verify bank reconciliations (for all accounts) produced by the RFO. The member signs and dates the reconciliations and the original bank statements as evidence of this. This activity, including any exceptions, is reported to and noted by the Finance &amp; General Purposes Committee quarterly.</p>
	<p><b>Making Payments:</b> Regular payments (including payment methods) are reviewed by the Finance &amp; General Purposes Committee and approved annually by Council.</p> <p>Ad-hoc payments or payments by bank transfer are presented monthly for authorisation by Council prior to submitting order for payment. All orders for payment require two-member signatures and payments are carried out in accordance with the authority’s Financial Regulations and Standing Orders.</p>
	<p><b>Credit Card:</b> The Council has a Credit Card Policy which outlines defined limits and is cleared monthly by Direct Debit from the main bank account. The Policy is reviewed and updated regularly in line with the Council’s document review schedule.</p>
	<p><b>Petty Cash:</b> The Council does not hold Petty Cash.</p>

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	<p><b>Managing Debts:</b> Invoices raised are regularly monitored by the RFO in line with date payment due. Outstanding invoices are routinely followed up for payment. Irrecoverable debts and uncollectable amounts are considered by the Finance &amp; General Purposes Committee and written off with approval by Council only.</p> <p><b>Credit Notes &amp; Refunds:</b> Where a credit note or refund is issued to a customer or received from a supplier, the two amounts may be “netted off” to reduce the value of the original budget line.</p> <p><b>Training:</b> Regular training is undertaken by all those appointed with direct responsibility for money. Training is logged and reviewed by the Staffing Committee annually. Professional advice is sought as necessary.</p>
1.16 Employment	The remuneration payable to all employees is approved in advance by Council as part of the annual budget exercise.
	Payroll is outsourced to Norfolk ALC and payments are made to staff, HMRC and the Norfolk Pension Fund on the last working day of the month. Relevant documentation including payslips, P60 and Pension summary is submitted to signatories to review accuracy and legitimacy of payments.
	The Council is registered with the pensions regulator and the Staffing Committee reviews it’s re-enrolment duties every 3 years. The Clerk is registered as the point of contact to receive notifications for action as necessary regarding pension obligations.
	All staff appointed on employment contracts in line with NJC Green Book Term and Conditions. Any changes to contracts in line with national guidance are approved by Staffing Committee and recorded. Staff formally notified of changes in line with HR guidance. Any other contractual changes are a matter reserved for Council.

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	<p>The Council retains HR services from Personnel Advice and Solutions Ltd. for advice and guidance on all HR matters and is responsible for the production and/or updating of employment contracts, staff handbooks and other employment related documents.</p> <p>Employers’ liability insurance held in the sum of £10million and reviewed annually by Finance &amp; General Purposes Committee (including level of fidelity guarantee) for approval by Council.</p>
<b>1.17</b> VAT	<p>The Council is VAT registered and digital returns are prepared and submitted quarterly through Scribe.</p> <p>The RFO regularly seeks up to date advice and guidance on VAT from the Parkinson Partnership when carrying out building projects or managing income generated from Council owned property.</p>
<b>1.18</b> Fixed Assets and Equipment	<p>The RFO maintains and regularly reviews an asset register through Scribe. The Asset Register Statement is reviewed annually by the Finance &amp; General Purposes Committee and approved by Council, including minimum value for deciding between fixed assets and general consumables.</p> <p>All acquisition and disposal transactions are recorded in Scribe during the year to 31<sup>st</sup> March and reviewed at year-end by the Finance &amp; General Purposes Committee in order to fully track and explain any changes in the asset register from year to year.</p> <p>Council has a 3-year deal with Clear Councils (BHIB) and expires in May 2026 where alternative insurance providers will be compared at renewal. The level of cover is reviewed annually by Finance &amp; General Purposes Committee in line with acquisition and disposal transactions and any reinstatement values to ensure the minimum level of cover remains adequate. Recommendations for amendment to insurance cover is approved by Council.</p>
<b>1.19</b> Loans and long-term liabilities	<p>Per the Council’s adopted Investment Policy, it is not the policy of the Council to have any long-term investments. Should the Council wish to pursue long-term investments, the RFO will identify the</p>

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	procedures for monitoring, assessing and mitigating the risk of loss of invested sums for approval by Council.
<b>1.20</b> Review of effectiveness	The Finance & General Purposes Committee conducts a review of the effectiveness of the system of internal control in Q1 for the previous financial year. The review considers the work and any significant matters raised by Council, Finance & General Purposes Committee, Parish Clerk & RFO, Internal Audit and External Audit.

<b>Assertion 3: Compliance with laws, regulations and proper practices</b>	
<i>"We took reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have significant financial effect on the ability of this smaller authority to conduct its business or finances."</i>	
<b>SAPPP Ref.</b>	<b>Internal Controls</b>
<b>1.22</b> Acting within its powers	Parish Clerk & RFO guides council regarding powers and duties and areas where council cannot act making use of robust procedures and governing documents in place. Powers used for transactions are recorded in Scribe.
<b>1.23</b> General power of competence	The Council does not qualify for General Power of Competence at this time but is reviewed annually by the RFO.
<b>1.24</b> Regulations and proper practices	Document review schedule in place to ensure policies and procedures are regularly reviewed and updated, including in relation to statutory regulations.

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SAPPP Ref.	Internal Controls
	The council holds membership with Norfolk ALC and Norfolk Parish Training & Support and services for notification on any changes and/or new requirements.
	Publication requirements laid out in Local Government Transparency Code 2015 applied to Council’s adopted Publication Scheme.
<b>1.25</b> Actions during the year	Clerk maintains a resolutions log summarising all decisions taken during the year.

<b>Assertion 4: Exercise of public rights</b>	
<i>“We provided proper opportunity during the year for the exercise of electors’ rights in accordance with the requirements of the Accounts and Audit Regulations.”</i>	
SAPPP Ref.	Internal Controls
<b>1.27</b> Exercise of public rights	Council receives confirmation each year that the following has been published by the RFO: <ul style="list-style-type: none"> <li>• Sections 1 &amp; 2 AGAR</li> <li>• A declaration that the status of the statement of accounts is ‘unaudited’</li> <li>• A statement that sets out details of how public rights can be exercised.</li> </ul> Included as a standing item on the annual agenda schedule to ensure its inclusion.
<b>1.28</b> External auditors review	Council receives the notice of the conclusion of the external auditor’s limited assurance review of the AGAR and confirmation of its publication. Included as a standing item on the annual agenda schedule to ensure its inclusion.

<b>Assertion 5: Risk Management</b>	
<i>“We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.”</i>	
<b>SAPPP Ref.</b>	<b>Internal Controls</b>
<b>1.31</b> Identifying and assessing risks	The RFO identifies, assesses and records risks that could have financial or reputational consequences for the Council.  Included as a standing item on the annual agenda schedule to ensure its inclusion.
<b>1.32</b> Addressing risks	Risks are addressed through the financial risk assessment identifying appropriate internal controls and insurance cover.  The Finance & General Purposes Committee reviews the risk assessment annually and amendments are approval by Council.  Included as a standing item on the annual agenda schedule to ensure its inclusion.

<b>Assertion 6: Internal Audit</b>	
<i>“We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.”</i>	
<b>SAPPP Ref.</b>	<b>Internal Controls</b>
<b>1.34</b> Internal audit	The Finance & General Purposes Committee considers independent and competent persons to undertake internal audit and has delegated authority to appoint. The review of effectiveness of internal audit is carried out annually by the Committee and is included as a standing item on the annual agenda schedule to ensure its inclusion.
<b>1.35</b> Independence	The Finance & General Purposes Committee considers independence as part of its selection process and confirms any conflicts of interest.

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<b>1.36</b> Provision of information	Internal auditor has access to Scribe and is invited to the Council office to inspect all relevant documents and records. Supporting information and explanation is provided as required by the internal auditor.

<b>Assertion 7: Reports from auditors</b>	
<i>"We took appropriate action on all matters raised in reports from internal and external audit."</i>	
<b>SAPPP Ref.</b>	<b>Internal Controls</b>
<b>1.38</b> Response to internal and external audit	The Finance & General Purposes Committee considers all audit reports and makes recommendations for corrective action for approval by council.  Included as a standing item on the annual agenda schedule to ensure its inclusion.  Corrective action is monitored by the Finance & General Purposes Committee to ensure timely response in line with what was agreed by Council.

<b>Assertion 8: Significant events</b>	
<i>"We considered whether any litigation, liabilities or commitments, events or transaction, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statement."</i>	
<b>SAPPP Ref.</b>	<b>Internal Controls</b>
<b>1.40</b> Significant events	The Finance & General Purposes Committee considers any events that may have consequences, or potential consequences, on the authority's finances as they arise.

<b>Assertion 9: Trust Funds</b>	
<i>“Trust funds (including charitable). The council is a sole managing trustee and has discharged its accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit..”</i>	
SAPPP Ref.	Internal Controls
N/A the Council is not a sole managing trustee.	

<b>Assertion 10: Digital and data compliance</b>	
SAPPP Ref.	Internal Controls
1.47 – 1.54 Email & Website Management	The Council has a council owned domain: draytonparishcouncil.gov.uk used for all email accounts including staff and councillors.
	The Council retains services from Steve Jackman Training & Support for website support who carried out an annual review of accessibility requirements to ensure compliance.
	The Council has an adopted IT Policy detailing how Staff and Councillors should conduct authority business in a secure and legal way when using IT equipment and software including Council owned and personal equipment.