

Ref No	Saffron Walden Town Council Internal Control Monitoring Document 2023-24	Risks identified/potential for improvements and review of effectiveness	Action required
1	Governance		
1.1	Standing Orders		
1.1.1	Standing Orders have been adopted setting out the Council constitution and procedures. They are reviewed annually. New Standing Orders were reviewed and updated February 2023 (Min Ref FC025-23 refers)		Review annually or more frequently should the need arise
1.2	Financial Regulations		
1.2.1	There is an appointed Responsible Financial Officer with the duties detailed in the Financial Regulations		Financial Regulations to be reviewed regularly and as necessary
1.2.2	Financial Regulations have been adopted which set out procedures. They are reviewed annually. Considerable review and amendments made October 2017. No further reviews anticipated at present time. New Financial Regulations adopted 9 th Oct 2017 (min ref FC320-17). Updated May 2022 (Min Ref FC079-22(b) refers)		Review annually as necessary
1.3	Freedom of Information		
1.3.1	The Council reviews a Model Publication Scheme annually, last updated May 2022 (Min Ref F & E 078-22 refers)		Review 2023 if required
1.4	Complaints Procedure		
1.4.1	The Council adopted a Complaints Procedure in September 2015 which is reviewed annually. Last reviewed and amended May 2022 (Min Ref F & E 078-22 refers)		Review at Annual Parish Meeting or as necessary
1.5	Measures to prevent fraud and corruption		
1.5.1	The Council adopted a revised Code of Conduct, last reviewed January 2023 (Min Ref FC199-23 refers)		No changes necessary since adoption – review as necessary
1.5.2	All Councillors sign a Declaration of Acceptance of Office on election or co-option and the Mayor completes a declaration of acceptance of office annually		None
1.5.3	All Councillors complete a Register of Interests and provide updated information as appropriate. Originals are held at Uttlesford District Council with the Monitoring Officer and can be accessed via the Town Council's website		None

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1.5.4	Agenda items for Councillor Declaration of Interest on Committee and full Council agendas		None
1.6	Insurable Risks		
1.6.1	Fidelity Guarantee insurance is held (level recommended by Internal Auditor) to cover employee fraud and dishonesty (Aviva Policy). Last reviewed April 2022, due for further review and renewal June 2023		Review insurance annually
1.6.2	Public liability insurance is held in the sum of £10 million to protect the Council from claims by third parties due to accident or damage resulting from the negligence of the Council (Aviva Policy). Last reviewed April 2022, due for further review and renewal June 2023		Review insurance annually
1.7	Employment Controls		
1.7.1	Staffing levels and salaries reviewed annually as part of the budget setting process. Staff contracts reviewed periodically or as required. Staff contracts are as recommended by NALC/SLCC. Stallard Kane have been retained to offer employment advice.		Town Clerk to monitor and record changes as appropriate
1.7.2	Job descriptions outline roles. Considerable review undertaken 2-2023 as part of an overall staff appraisal/salary review process, carried out by a competent 3 rd party, namely Local Council Consultancy. As a result of this, job descriptions were amended as appropriate		As required
1.8	Insurable Risks		
1.8.1	Employers Liability insurance held in the sum of £10 million (Aviva Policy)		Review insurance annually
1.9	External Audit Annual Governance Statement Requirements		
1.9.1	Statement of accounts formally approved by Council		None
1.9.2	System of internal controls maintained, and its effectiveness reviewed		Updated annually

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1.9.3	Council only does things it has legal power to do (under Power of General Competence) and works within approved standards and codes of practice. GPC received 2017		GPC reviewed May 2023. Next review May 2027
1.9.4	Notice of audit displayed on notice boards to allow electors to inspect accounts as required by Accounts and Audit Regulations		No comment
1.9.5	Financial and other risks are considered and dealt with using this document and the risk register as basis for action, new issues are dealt with during the year as necessary. Risk assessment documents comprise: <ul style="list-style-type: none"> • This document • The risk register • Safety check sheets (as part of H&S control measures) • Asset register 		Updated annually
1.9.6	Appropriate steps are taken to deal with matters raised by the internal and external auditors through the appropriate Committee		Review annually
1.10	Other Guidance/Controls/Policies		
1.10.1	The Council has a full suite of policies that are available to view on the council website at; https://saffronwalden.gov.uk/documents/policies/		Review periodically, including provision of any new, appropriate policies
2	Financial Controls		
2.1	Proper Book Keeping		
2.1.1	Cashbook is maintained using Omega software and is updated regularly. Soft copy records backed up weekly. Experienced Book Keeper is employed.		None
2.2	Payment Controls		
2.2.1	A list of payments is prepared for each full Finance and Establishment Committee meeting. Two Councillors inspect invoices and sign cheques. Cheques and BACS are prepared by the RFO (non-signatory). Cheque stubs are initialled. Approval of accounts for payment is recorded in the minutes. On a quarterly basis the RFO presents Council's receipts and payments for each		None

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	quarter and this is included as an integral part of the Full Council agenda; Council's aggregate receipts and payments for the year to date; balances held at the end of the quarter.		
2.2.2	VAT payments are made showing registration number. VAT is shown separately in cashbook. Quarterly VAT returns are made		None
2.3	Budgetary Controls		
2.3.1	The Council sets a budget on recommendation from each spending committee and it is approved by full Council in December/January		None
2.3.2	Budget Reports are presented to the Finance committee on a monthly basis		None
2.3.3	Any virements/amendments to the budget are discussed and approved by the relevant spending committees and/or delegated as per Standing Orders and Financial Regulations		None
2.4	Income Controls		
2.4.1	Cheques are banked daily by the RFO. Cheques are kept in the safe overnight if necessary. The Council has three credit card machines, one in the TIC two in The Town Hall, all receipts are recorded and reconciled to the bank. BACS and DD receipts are likewise recorded and reconciled.		None
2.4.2	Invoices are sent out promptly and chased for payment		None
2.4.3	Bad debts to be reported to full Council who make final decision (Fin Reg. 9.4)		None
2.4.4	Hire fees (Town Hall, Golden Acre, Bridge End Gardens, Bandstand) are reviewed annually by officers and/or the relevant committees to form part of the annual budget		None
2.4.5	UDC issues a remittance advice which confirms the precept which is paid directly into the Council's Lloyds Bank account and this is reported to the Council		None
2.5	Petty Cash		
2.5.1	£200 is maintained in a petty cash account for operational and other expenses, and managed in accordance with Financial Regulations 6.18a. Payments limited to £200		None

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2.5.2	Petty cash is kept in locked tin in the safe. Access restricted to the Clerk and RFO		None
2.5.3	Cheques prepared by the RFO and are signed by two Councillors		None
2.6	Payroll Controls		
2.6.1	Staff are paid on local council scales approved by Council annually. Pay scales were reviewed annually as part of the budget review process		None
2.6.2	PAYE/NIC is paid monthly to Inland Revenue by BACS		None
2.6.3	Superannuation payments are made monthly to Essex Pension Fund		None
2.7	Councillor/Mayor's Expenses		
2.7.1	A sum is included in the precept for Councillor and Mayor's expenses and is reviewed annually		Reviewed under Budget 2023-24
2.8	Asset Controls		
2.8.1	An asset register is held with annual insurance valuation updates. Asset information is recorded in the supporting papers to the final accounts and reviewed and updated following reassessment in March 2023		See notes on Risk Assessment
2.8.2	Cash balances are held in a Lloyds current account for ease of access		None
2.8.3	There is an automatic transfer between the Current and Deposit accounts every day		None
2.8.4	Title deeds to Council property and land are kept by the Council's Solicitors in accordance with their protocols		Ongoing review and reconciliation of details from November 2017
2.9	Asset Controls – Insurable Risks		
2.9.1	Risk assessment and management is reviewed and updated annually		None
2.9.2	Checks are carried out periodically by members of staff and annually by an outside contractor		None

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2.9.3	List of assets maintained and updated during the year. Insurance cover extended for new acquisitions when appropriate.		None
2.9.4	Assets covered by Material damage and All Risks cover (Aviva Policy)		None
2.9.5	Insurance provider reviewed from time to time for competitive pricing. Reviewed 2022 new 3-year agreement		To be reviewed 2025
2.10	Investment and Borrowing		
2.10.1	Investment & borrowing procedures set out in Financial Regulations and see policies relating to General/EMR and Investments		None
2.11	Risk Management Arrangements		
2.11.1	Risk Register and risk management statements sent to Finance & Establishment Committee for update and approval annually		None
2.12	Bank Reconciliation		
2.12.1	Bank accounts are reconciled by the RFO monthly and verified 6 monthly by the Internal Auditor. Bank reconciliations presented monthly to the Finance & Establishment Committee and quarterly to Full Council		None
2.13	Year End Procedures		
2.13.1	Accounts are prepared on an income and expenditure basis		None
2.13.2	An audit trail is provided by numbering invoices, cost coding in the Omega software and final accounts		None
2.14	Appointment of Proper Officers and RFO		
2.14.1	Appointment of Clerk via advertising, interview process, checking qualifications and taking of references. Annual appraisal process		None
2.15	Compliance with GDPR		
2.15.1	The Council has an obligation to comply with The General Data Protection Regulation (GDPR) (Regulation (EU) 2016/679). SWTC has an adopted policy, last reviewed May 2022 (Min Ref F & E 078-22 refers)	GDPR Policies and protocols required, not provided for in previous risk assessment (given uncertainty of legislation and process)	None – to review as required.