



## Penrith Town Council

### INTERNAL CONTROL FRAMEWORK 2020/21

Statutory & Constitutional	Financial Management	Audit	Risk Management	Employees
<ul style="list-style-type: none"> <li>• Legislation:               <ul style="list-style-type: none"> <li>○ Local Government</li> <li>○ Health &amp; Safety</li> <li>○ Equalities</li> <li>○ Information Technology</li> <li>○ Freedom of Information</li> </ul> </li> <li>• Councillors:               <ul style="list-style-type: none"> <li>○ Standing Orders</li> <li>○ Acceptance of Office</li> <li>○ Code of Conduct</li> <li>○ Register of Interests</li> <li>○ Declaration of Interests</li> <li>○ Annual Town Meeting</li> </ul> </li> <li>• Annual Report</li> <li>• Business Plan</li> <li>• Neighbourhood Plan</li> <li>• Community Engagement</li> <li>• Qualified &amp; experienced Town Clerk</li> <li>• Qualified &amp; experienced In House Solicitor</li> </ul>	<ul style="list-style-type: none"> <li>• Financial Regulations</li> <li>• Financial Procedures</li> <li>• Proper Accounting Practices</li> <li>• Procurement Rules</li> <li>• Approval of Expenditure</li> <li>• Approved Budget</li> <li>• Medium Term Forecast</li> <li>• Budgetary Control</li> <li>• Reserves Policy</li> <li>• Investment Policy</li> <li>• Transparency reports</li> <li>• Asset Register</li> <li>• Qualified &amp; Experienced RFO</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Audit</li> <li>• Government and Accountability for Smaller Authorities</li> <li>• Review of Internal Audit Effectiveness</li> <li>• NAO Code of Audit Practice</li> <li>• External Audit</li> <li>• Public Right of Inspection</li> </ul>	<ul style="list-style-type: none"> <li>• Risk Assessments</li> <li>• Health &amp; Safety advice</li> <li>• Legal advice</li> <li>• IT Security</li> <li>• Business Continuity arrangements</li> <li>• Security of Assets</li> <li>• Insurance cover</li> <li>• Due diligence re asset transfers</li> </ul>	<ul style="list-style-type: none"> <li>• Approved establishment</li> <li>• Contracts of employment</li> <li>• Job Descriptions</li> <li>• Staff Policies &amp; Procedures</li> <li>• Staff Handbook</li> <li>• Performance Appraisals</li> </ul>