

Sir Derek Jones KCB
Ysgrifennydd Parhaol
Permanent Secretary



Llywodraeth Cymru
Welsh Government

Darren Millar
Chair of the Public Accounts Committee
National Assembly for Wales
Cardiff Bay
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29th March 2016

Dear Darren,

Thank you for your letter dated 02 March following-up the grants management section of the Public Accounts Committee session on 23 February. Please find below a response to each of the Committee's questions in turn.

Annual Grants Management Report and fraud

I noted the Committee's interest in the Welsh Government's management of fraud cases during the session. This is of course a very important issue, and I agree that this theme should be covered in the Annual Report. However, I do want to inform the Committee's expectations on the level of detail on specific fraud cases that will be appropriate to include in a published document. I have asked colleagues to consider this for the next report in due course.

In relation to managing fraud, I would also like to draw the Committee's attention to the latest work of the Good Governance Group which met at the beginning of March. On behalf of the Group, the Charity Commission issued a questionnaire aimed at raising awareness amongst trustees of the potential risk of fraud within their organisations. Trustees were reminded about the steps required to minimise the risk of fraud and financial crimes and the importance of having in place robust financial controls.



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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding

As part of the survey trustees were encouraged to read the Charity Commission's guidance and review their financial controls with the aim of making positive changes. The findings of the questionnaire were positive and discussed at the last meeting; an executive summary is attached for the Committee's information.

Reducing Administration Costs

I am conscious that the Committee is seeking more definitive analysis on reducing the administrative burden of managing grants. I have outlined in previous correspondence that it is particularly difficult to separate out the costs associated with grant funding as grants are often implemented as part of the wider development and implementation of policy. However, I have asked colleagues in the Centre of Excellence to consider how we might take a proportionate approach to measuring and reporting on the impact of the work already in hand to reduce administration costs. I would be happy to report back to the Committee through the Annual Report.

Stakeholder Survey

I am pleased the Committee found the results of the stakeholder survey useful. Following the discussion at the Committee session, I can confirm that we plan to conduct the stakeholder survey every three years.

I would also like to take this opportunity to clarify a two points that were raised during the recent session. During the discussion on Health Checks it was implied that 24 reviews were undertaken (paragraph 53 of the transcript). I should have confirmed that 85 Health Check reviews were undertaken overall. Of those 85 reviews, 24 reported issues, the majority of which were minor; of those 24, 9 reviews reported more fundamental issues to be addressed. A fuller explanation of the reviews can be found on pp. 7-8 of the Annual Report.

I should also have been clearer on the frequency of the external stakeholder survey that was recently undertaken (paragraph 108 of the transcript). This is in fact the first external survey issued to the public, private and third sectors covering generic Welsh Government grant management issues. Earlier external surveys have covered individual grant schemes only.

Lastly, I would like to put on record my thanks to you and the Committee for your interest in grants management over the period of this Assembly session. Whilst the scrutiny has been uncomfortable for me at times, it has been absolutely necessary, and I hope you will agree that the Welsh Government has made progress. I look forward to future sessions on this important topic.

*Yours,
Derek*



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Questionnaire

Guidance on internal financial controls for charities

Survey Results & Analysis Internal Financial Controls for Charities

Executive Summary

This initiative was conducted by the Charity Commission on behalf of the Welsh Good Governance Group as part of the joint work by Welsh Government, Charity Commission, WCVA, WAO, Health, CVCs, Lottery and large charities; to reduce opportunities for fraud, safeguard public funds and protect the reputation of charities in Wales.

The survey has proved very effective. Charities with a total income of £300 million reported that their review of internal financial controls resulted in making one or more improvements. A further group totaling £341 million have checked their controls and concluded they are sound and fit for purpose. All charities (97%) involved, reported they found the process useful.

This report contains a detailed statistical analysis of the results to the survey titled *Internal Financial Controls for Charities - Checklist - questionnaire*. All the charities in Wales with a last recorded annual income of over £50,000 were invited to take part in the survey (a total of 1,624 charities). The results analysis includes answers from all respondents who took the survey in the 52 day period from Monday, January 11, 2016 to Wednesday, March 02, 2016. 474 completed responses were received to the survey during this time, a return rate of 29.2%.

We highlighted that the impact of fraud and financial crime on a charity, particularly on smaller charities, can be significant and goes beyond financial loss. These crimes impact on the financing of a charity's planned activities and cause distress to trustees, staff, volunteers and beneficiaries. They may bring adverse publicity to the charity, damage to its reputation and affect its future fundraising prospects.

We reminded trustees that they should take steps to minimise the risk of fraud and financial crimes against their charity by having robust financial controls in place. The survey encouraged trustees to read the Commission's guidance and review their financial controls with the aim of making positive changes.

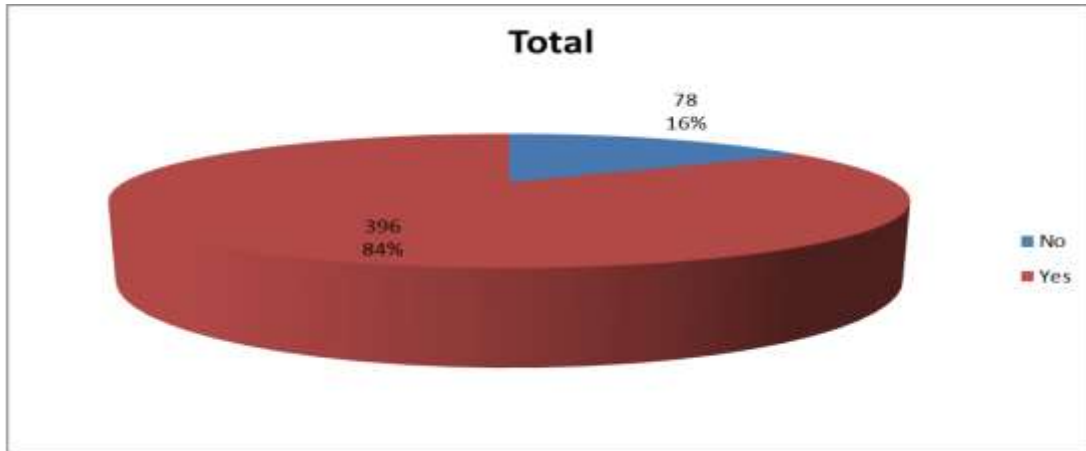
Trustees' feedback following their Review of Financial Controls

- Roedd y broses yn ddefnyddiol er mwyn atgoffa'r ymddiriedolwyr o'r gofynion ariannol sydd arnom fel elusen a'u sicrhau fod y prosesau angenrheidiol yn eu lle. [The process was useful in reminding the trustees of the financial responsibilities that are placed on us a charity and to ensure that the right processes are in place.]
- Use of helpful guides and publications on good practice are very much welcomed from our perspective to sense check and ensure we are robust in assessing our internal control mechanisms.
- This has focused the Trustees on this important issue. A full rewrite of our already tight financial policies has been planned for next month.
- The Trustees found the exercise very useful in terms of broadening and deepening their collective knowledge and understanding of financial controls.
- We found the review very helpful as it confirmed that we do have fairly sound financial controls at present, but it revealed to us that there are some that we can improve on and introduce.
- I consider the checklist is extremely valuable and has enabled us to highlight some aspects of financial control that need strengthening. These issues will be discussed further at the next board meeting. I would stress that I found no major issues.
- Our Finance Committee undertook the review process as a collective exercise. The review has given us confidence that we have robust procedures for our current operational context. It also provides a helpful checklist for considerations in areas which are currently not applicable (for example we do not operate electronic banking) but might at some point in the future need to be addressed.
- The trustees find the review process very useful as we are an international charity it has helped us to develop some policies .
- The checklist highlighted two policy requirements which have now been addressed. The trustees were pleased that the charity had the majority of areas fully covered.

Survey Results & Analysis

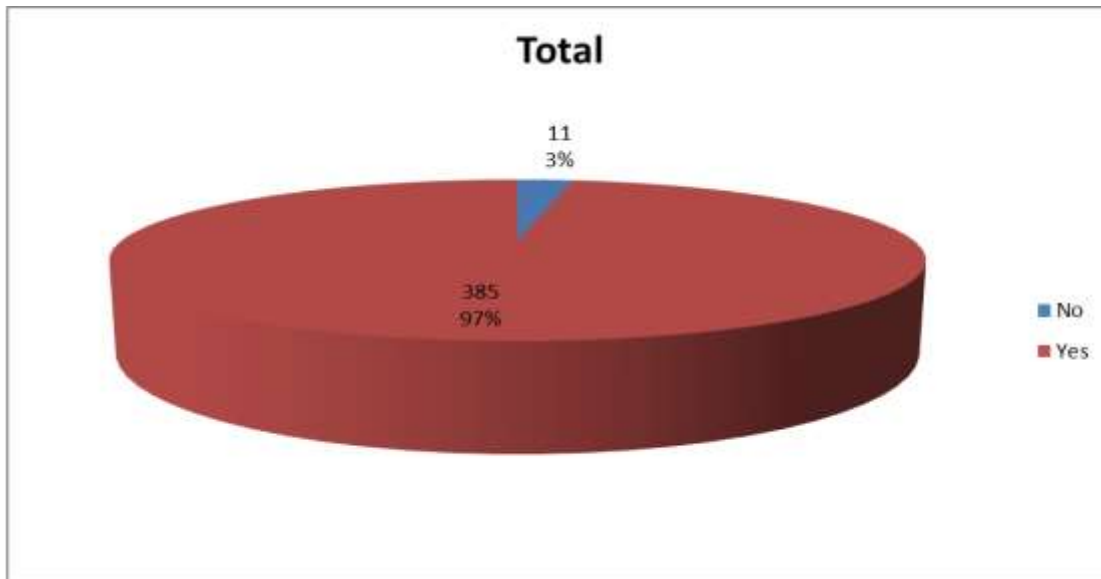
1. Have the trustees considered and completed the checklist? (Please select)

100% of respondents completed this question.



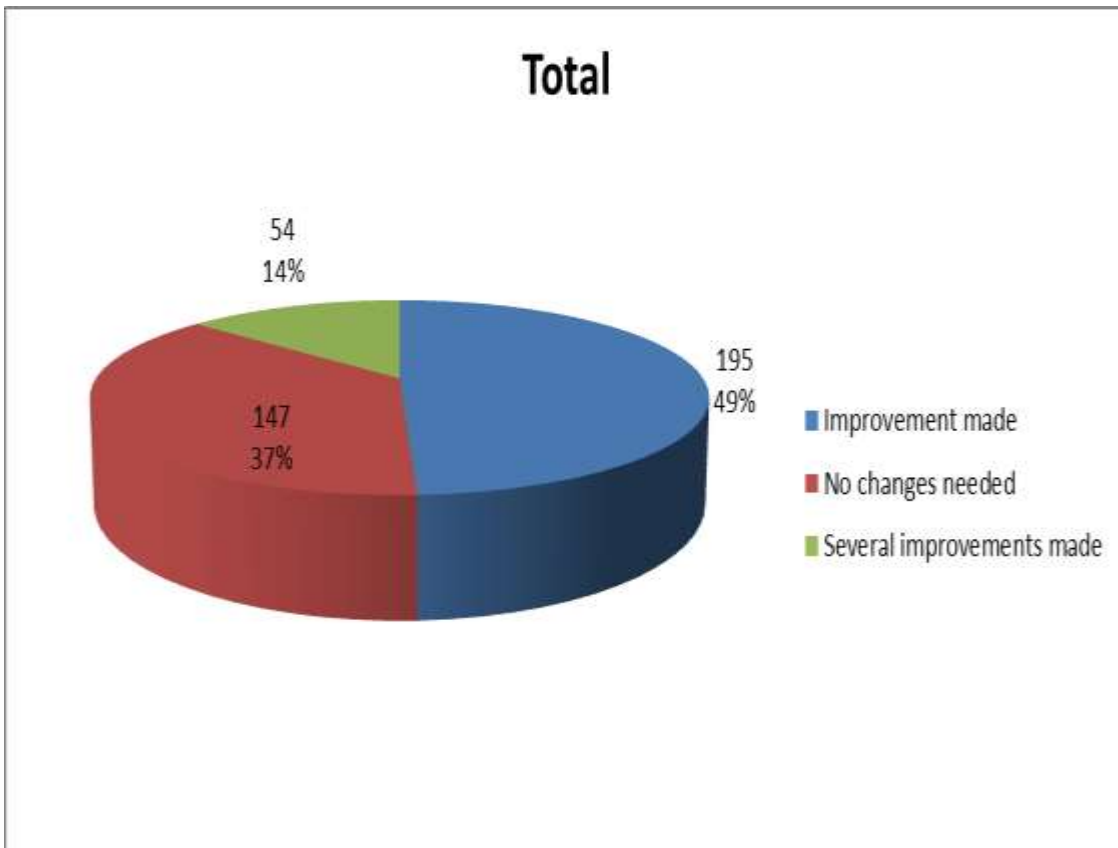
2. Did the trustees find this process useful? (Please select)

83.5% of respondents completed this question.



4) 3. Have the trustees strengthened their internal financial controls as a result? (Please select)

83.5% of respondents completed this question.



5) Please add any comments that the trustees have about the review process:

<p>Please add any comments that the trustees have about the review process:</p>
<p>Roedd y broses yn ddefnyddiol er mwyn atgoffa'r ymddiriedolwyr o'r gofynion ariannol sydd arnom fel elusen a'u sicrhau fod y prosesau angenrheidiol yn eu lle.</p> <p>The process was useful in reminding the trustees of the financial responsibilities that are placed on us a charity and to ensure that the right processes are in place.</p>
<p>Trustees felt assured in regards to the levels of internal financial controls in place. The review highlighted the need for a policy on Anti Bribery and acceptance of hospitality that are under development.</p>
<p>Bydd y gwelliannau yn cael eu hystyried yng nghyfarfod nesaf Bwrdd yr Ymddiriedolwyr. Roedd hyn yn ddefnyddiol iawn.</p> <p>The improvements will be discussed during the next trustee meeting. This was very useful.</p>
<p>The Trustees used the checklist in December 2015 and so were aware of this before your email came today, thus providing us with the ability for a prompt response. The Trustees review their systems after the AGM in April, when any new members are given a thorough explanation of our systems and again in December each year before we finalise our accounts. They find it is a useful reminder of why they do certain things.</p>
<p>About 70% of this makes sense and have already been implemented, however some of the items would appear to be heavy handed for a small charity with a very small turnover</p>
<p>We will be discussing the Check List at our next meeting, I am just dealing with this Questionnaire prior to the meeting so I can give them as much information as possible.</p>
<p>Very useful</p>
<p>The Check List will be reviewed by the Trustees at their quarterly meeting on the 20th January 2016</p>
<p>we found review very helpful and easy to understand thank you</p>
<p>Very useful document which needs to be reviewed on regular basis to ensure all controls are in place.</p>
<p>The checklist will be useful and is to be presented to the committee and the next scheduled meeting in February for consideration. The relevant information will be adopted and incorporated into the operation of the Club.</p>
<p>Some of the Questions should have a N/A option or a comments box to explain why</p>

they are N/A
Eto roedd hyn yn hynod ddefnyddiol. Diolch yn fawr iawn.
Again, this we very helpful. Thank you very much.
useful to identify gaps in policies and procedures. Now need sample documents to write them
We work closely with our external auditors to ensure we comply with best practice and legal requirements. We have recently reviewed and completed an extensive risk assessment. This checklist and questionnaire has proved useful in confirming the procedures we have already put in place.
We review our Risk Assessment annually and financial controls are checked at every monthly meeting of the Board of Trustees.
Perhaps too detailed for a grant making trust with no employees.
A little too detailed for a small Charity like ours
Document circulated and comments awaited
Whilst we have not followed the exact guidance of the checklist, we do conduct regular reviews of processes.
Useful review of current procedures, covering all aspects of financial management.
Great to confirm that processes are in place.
The Board are looking to increase the amounts staff and the Board can spend in line with our Expenses Policy.
Helpful to keep a copy of this checklist to assist changes of Trustees
Use of helpful guides and publications on good practice are very much welcomed from our perspective to sense check and ensure we are robust in assessing our internal control mechanisms.
A secure financial process is in place and auditors are happy with the arrangements
Excellent method used to inform trustees about checks and balances.
Trustees felt that it is always good to get updates from Charity Commission
It was very useful to review our financial controls in a systematic way and to identify areas which were satisfactory and others we needed to improve.
The trustees find the review process very useful as we are an international charity it has helped us to develop some policies .
We are a very small charity, running a home for 7 residents with learning disabilities. We do not need to raise funds. The Trustees and the Manager are able to keep a tight control over our finances.
The checklist highlighted two policy requirements which have now been addressed. The trustees were pleased that the charity had the majority of areas fully covered.
It is always useful to review practices and procedures and so we have found this a useful exercise.

<p>This guidance and review process has allowed us to both simplify and formalise our procedures. For a small charity such as ours, this has been enormously beneficial. We have committed, over the last two and a half years, to improving controls and this process was timely. Thank you.</p>
<p>Improvements have been made but these were already being planned before the check list.</p>
<p>Thought it was a useful tool to enable them to review financial procedures</p>
<p>These will be raised at the next Committee meeting on 8 Feb 2016</p>
<p>Mae ein Pwyllgorau Cyllid ac Archwilio yn trafod cynnwys yr holiadur yn eu cyfarfodydd nesaf ac yn bwriadau gwneud y gwelliannau angenrheidiol o ganlyniad.</p>
<p>The Finance and Audit committee will consider the questionnaire during their next meeting and make any necessary changes.</p>
<p>This has focused the Trustees on this important issue. A full rewrite of our already tight financial policies has been planned for next month.</p>
<p>Very helpful</p>
<p>Very useful guidance, which is very much in line with the present requirements of the Methodist Church which we follow.</p>
<p>We have no comments. We think it is alright</p>
<p>I am a new trustee and chair and have not had the opportunity to complete the questionnaire. I would welcome the opportunity to do it. I</p>
<p>Thank you for this initiative.</p>
<p>The Trustees have, in recent years, invited the Auditors to carry out a cash audit as well as the annual audit. The outcome of this demonstrated that the Charity has very good financial controls in place.</p>
<p>Very useful documents, thank you.</p>
<p>The review was useful as it focused on areas that are good to be reminded of at this stage. Our Financial Year end has just gone by and we are preparing for the Independent Examination.</p>
<p>They will do this shortly before 31 March 2015</p>
<p>happy that virtually all areas in the check list were covered bar some minor additions to what we do.</p>
<p>very helpful and interesting thank you</p>
<p>The Trustees will consider the checklist at their next meeting on 3 March 2016</p>
<p>Useful that small as well as larger charities are made aware of financial controls</p>
<p>WE WILL CONSIDER IT WHEN WE NEXT MET</p>
<p>Nothing major. But it did serve to remind all concerned.</p>
<p>Most financial transactions are made by cheque, Cheque issue is controlled by dual signatory. Very few electronic fund transfers occur, and this was seen as a potential</p>

weakness. It has been decided therefore that two officers of the charity will be present when any electronic fund transfers are made in the future.
Discussions to formally implement a reserves policy.
Byddai rhestr wirio gyffredinol ar gyfer ymddiriedolwyr a rhestr fanylach ar gyfer staff gweinyddu cyllid o bosibl o ddefnydd.
A general checklist for trustees and a more detailed checklist for administrative staff would possibly be helpful.
We plan to go through and complete the check list before submitting account this year.
Trustees will not be meeting until after the closing date for the survey. The checklist has however been completed by the Company Secretary/Charity Director and found the be following the guidance given.
The Trustees intend to incorporate the check list within the annual audit activities.
We felt it extremely useful to run through a checklist of financial controls and assess their effectiveness. Even Trustees who spend a great deal of time on financial controls can benefit from periodic checks of this sort.
WE HAVE ALWAYS HAD ROBUST PRACTICES IN FORCE, BUT THE CHECKLIST SERVED AS A REMINDER THAT OUR SOCIETY MUST REMAIN DILIGENT AND ENSURE THAT WE ARE NOT COMPROMISED.
Llynedd gwerthwyd hen dy y gweinidog ac felly roedd yn ymddangos bod incwm sylweddol gennym. o leni mlaen byddwn nol i incwm bach eto
Last year we sold the ministers house so it looks like we have a large income. From this year forward we will back to having a small income.
could not open email
We felt it helpful to have a checking process which helps to compare our systems with best practice.
Found this to be a useful reminder for both the trustees and staff particularly regarding Phishing and information disclosure. Also good at refreshing and reminding Trsutees of responsibilities.
The guidance was a useful reminder of our duties and responsibilities. However, given that the treasurer is a senior post holder (deputy Chief Executive) in a £55M turnover FE College, it contained little that was totally new or unexpected.
The check list is too long and very complicated. We are church and most of these are not applicable to us. Our financial situation is monitored very well by our accountant.
Excellent process for highlighting some areas that we needed to tighten up on
Not really relevant
Useful tool
Very helpful.
A very useful tool - will form part of the Financial review every year

Whilst no immediate changes have been triggered, this has been useful as part of our on-going process of improvement in the financial controls of the charity
It made us aware of what is needed to be financially robust
Not all applicable - but reminded Trustees of their responsibilities.
Some parts of the checklist were not applicable given the size of the organisation, but otherwise relevant and appropriate procedures were in place.
useful checklist
Very helpful
Always good to have an independent reminder of best practice
Have strengthened internal controls and cash handling procedures
We intend to complete the checklist at our next meeting
Safer Wales Trustees are a very committed group of people and welcome any information that will enhance the work of the charity.
Trustees found the checklist useful as an aid to highlighting areas where they required further information or assurances. Further financial training has been organised as a result.
Trustees will consider at future meeting after detailed review by F&GP Committee
Trustees are looking to ensure that elements that have been "seen as good practice" are to be made explicit in policy.
Our charity's finances are controlled by the procedures of the Methodist Church and we have to follow the Methodist Church guidelines and rules.
We have considered the checklist and found it to be very useful. Although we already have in place the vast majority of procedures, this exercise will ensure that these policies and procedures are being upheld. We will continue to use the checklist to make ongoing improvements throughout the charity and it's operations.
The Trustees found the exercise very useful in terms of broadening and deepening their collective knowledge and understanding of financial controls.
The trustees found that answering the questionnaire was a useful exercise.
Useful
Considered to be a very useful tool.
Some of the questions were difficult to answer with a straight yes or no, and some were only relevant to much larger charities than ours, but overall the checklist was helpful in identifying the areas where we needed to strengthen controls.
The process has helped confirm that processes are in place to ensure sound financial controls.
We found the review very helpful as it confirmed that we do have fairly sound financial controls at present, but it revealed to us that there are some that we can improve on and introduce.
Although we have not been through the checklist in detail as yet, at our trustee meeting

<p>in the upcoming few weeks we will look through it as the document looks very useful and we certainly anticipate making a few changes as a result of using it.</p>
<p>Found it very helpful to have a checklist as there are so many policies and procedures it made it easier to ensure we are compliant</p>
<p>It would be helpful if the checklist was issued in a format that allowed the yes/no boxes to be completed for distribution to Trustees. A not applicable box would also be useful because there is no "one size fits all" set of guidelines and some of the points are genuinely not applicable.</p>
<p>I consider the checklist is extremely valuable and has enabled us to highlight some aspects of financial control that need strengthening. These issues will be discussed further at the next board meeting. I would stress that I found no major issues.</p>
<p>This was a useful process and could be expanded out further. this could include controls over booking keeping and separation from the management. This is a policy we introduced a couple of years ago and reduces the risk of any potential conflicts.</p>
<p>This exercise was extremely useful in highlighting the current strengths of the charity within its financial controls</p>
<p>We have circulated the guidance (which looks useful) to all Trustees and will be taking this forward through the Finance Sub-Committee, which has not met since December (i.e. before the email was received) but will meet in March. We are confident this will be useful.</p>
<p>Our Finance Committee undertook the review process as a collective exercise. The review has given us confidence that we have robust procedures for our current operational context. It also provides a helpful checklist for considerations in areas which are currently not applicable (for example we do not operate electronic banking) but might at some point in the future need to be addressed.</p>
<p>We have reviewed the guidance and the checklist, which is useful and welcomed to assure us that our processes and practice are robust - and ensure that we are covering everything necessary</p>
<p>Straight forward</p>
<p>Many of the categories and questions did not apply. It would have been good to have an additional box to register this.</p>
<p>WEL Trustees are involved in an on-going process of ensuring the charity maintains the highest standards and the checklist was helpful in that review process</p>
<p>Trustees had the following comments on the checklist 2.1 where practicable WTW double checks are made but we are a small charity. 2.3. No internal auditor as small charity but we are externally audited 3.1 Incoming post is opened in th eoffice but there aren't always others present 3.2, 3.3, 3.4, 3.6, 3.7, 4.2, 4.9, 5.2 and 5.5 N/A 4.3 trustees recognized a need to place monetary limit on cheques 4.4 Trustees recognised a need for a policy on use of the company credit card 4.8 need to put a self declaration statement on WTW expenses form 5.1 Trustees recognised a need to keep an inventory of assets. 5.3 No regular review of accounts held as too small an orgnaisation 5.4 highlighted issue that only CEO has access to the bank account 5.6 WTW does not have any permanent endowments.</p>

The Trustees found it very useful to consider our systems and process in detail and to discuss and review potential risks and pitfalls - the checklist was a very useful tool. A new Trustee found the whole process a strong learning opportunity
Although Trustees have not yet reviewed the list, I have as Operations Manager. I have already identified some recommendations I will be making to Trustees to improve our financial controls. This was useful
It is planned to submit checklist to Trustees at next meeting. In meantime, as Treasurer, I have arranged to consider checklist with accountant and office manager.
Useful exercise to confirm best practice. A couple of trustees came up with some useful suggestions which we are going to meet to discuss with a view to implementing .
Our Trustees are meeting on 4th March to review the guidelines. This was the earliest date that a meeting could be arranged where they could all attend. They will review the guidelines and complete the checklist on this date.
The trustees found this check list useful and some new policies have been developed.
Some of the questions were not applicable to our charity and it would have been good to have had a n/a box rather than simply selecting no
This was a very helpful document that clearly listed all the ways that the charity could become more financially robust.
The checklist and guidance were particularly timely and helpful as we are in the process of both strengthening and simplifying our procedures as part of a assessing the project prior to reorganisation. They also serve as a useful referral tool for new trustees and volunteers.
I have circulated the document Internal Financial Controls to members of the finance committee and propose to discuss this at the next fiancé meeting. A report will then be made to the trustees.
Thank you.
Our Trustees are very proactive in managing the finances of the charity and this was a good tool to check that the Foundation is managing the finances correctly.
very straight forward process. gave them an opportunity that all the necessary checks were in place.
it was helpful to ensure we are covering all the bases. The questionnaire was completed by the Charities Finance Manager and copies circulated to the Trustees for discussion at the next meeting
We have now written an Anti Bribery policy which is waiting for approval at the next Trustees meeting in March
Trustees have set up an Internal Audit Committee to improve risk management, control and governance; assist audit, recommend changes to policies where required and ensure economic security of the company.
The trustees will be considering the checklist at the next trustees meeting
Very informative and good to know that we are working within the guidelines.
Already use the checklist and do this annually. Helpful for picking up on things.

It will be considered at the next meeting of the Trustees in March 2016
Good to be prompted by such a checklist
The form is too restrictive (as is this survey as well - see previous question - which should read "improvements to be made" as well) as, for example, we do not have any employee's and therefore the whole of section 4.7 does not apply. By ticking "No" it implies we have staff - there should be a "Not Applicable" column/area
The questionnaire was useful in focusing on a wide range of items.
No controls required changing. Trustees are being invited to contribute to finalising a draft document "Financial Policy and Procedures" which will make the process much clearer and less dependent upon continuity of Chief Executive and Treasurer.
Helpful, concise and structured reminder of the controls that the charity should have in place.
The Trustees found it useful to remind themselves of their their financial controls.
Gave focus in this important area
We focus on finances as a continuing part of our responsibilities but the questionnaire helped to focus on specific areas.
Although clearly written the amount of information provided is overwhelming.
Check list will be presented to our trustees at our next meeting for consideration
To date, considered by two trustees as committee chairs (Finance/Audit)and then to be tabled at respective committees. Action points noted.
Some of the Trustees are reviewing all the Guidance and appreciate the help offered by the Charity Commission.
Useful guidance but a lot of the points wouldn't be relevant unless our income and trust grows substantially.
Very interesting and informative, and very useful for continued improvements and vigilance.
All areas comply with what is required of them in respect of full compliance in line with the requirements of the Charity Commission and our constitution
There are a lot of pages to print off and read. As we are a well established Charity we felt this was not worth while
We are considering to use this check list in the future.
A very useful check list for us to use to improve our financial controls
The process needs to be stream lined
We have continuously reviewed our controls over the past few years and continue to do so.
None
An excellent review process, especially for recently appointed Treasurer.
No Comments

Guidelines and check list very comprehensive and a good reference source
Useful process as gives external view and comfort that existing controls are the right ones. WUF has external auditors who also provide careful review.
The review process was extremely useful and allowed for the opportunity to focus on the issue. i
The review process was a great way of highlighting the key terms and ideals for internal financial controls. We have already completed our own trustee training that has largely covered this topic, both indicating strengths and weaknesses through examples. However, if we had not completed this, the review process would be a great support for developing knowledge and understanding
The self-assessment checklist is a very useful tool. Once completed it serves as a benchmark for annual reviews.
Very Helpful in keeping systems transparent and up to date.
It has been completed by the Officers and will be offered to the Trustees at their next meeting. It was felt to be a most valuable exercise.
A very useful exercise in reminding me of my responsibilities in relation to being a trustee.
review of existing practices and updated certain procedures, although most were in place.
It brought to the attention of the Trustees the potential for misuse of funds and the need to continue with our current review procedures
Glad to see that we are following practices, particularly as a small charity. Just an extra level of checks required
Very useful especially for those with limited accountancy experience
The Check List was very helpful. Areas for improvement were identified and shall be implemented following further discussion by the trutees.
I do not know what checklist or which survey you mean.
Guidance was very helpful and appreciated by all of the Trustees.
Trustees found the checklist useful as a discussion document and in assisting Trustees in interpreting their responsibilities.
Helpful in thinking things through and seeing where things need to change. Ensuring all trustees are aware of how the charity operates financially on a day to day basis. Possible annual review using the check list as a guide.
The checklist has highlighed areas we need to tighten up on and steps will be put in place for this. It is also a good exercise as it confirms what we are doing well.
We found the checklist very useful. The only suggestion we would make is that the checklist is, perhaps understandably, oriented towards charities that are the sole occupiers of a building and who have at least two staff members/volunteers present at all times. In our particular circumstance, for instance, we share a building and we have a shared mailroom. Without any paid staff, there is not always more than one member present at any one time. This introduces some difficulties with segregating controls. For

those risks that it was impractical to mitigate (and where the impact of the risk event was not significant), we simply resolved to tolerate the risk. If possible, any opportunities to make it clearer that the checklist is a useful tool but not mandatory would be useful. All in all though, an extremely useful tool.
we had long talks over the review process and found it most helpful thank you
Very helpful to make sure that all areas of the charities finances have been kept in control.
Whilst the Charity has policies and procedures in place covering most of the guidance on internal financial controls the Review checklist has been useful to monitor and ensure the policies and procedures are up to date.
The inclusion of a Not Applicable choice, rather than the simple Yes/No would have been helpful to the smaller charity
The Board would have conducted a year end review even if we had not received the survey. however it was helpful confirming the review we had already started was looking at the right issues and identifying a number of areas we could improve. We have not fully completed the process in that before year end a number of improved financial procedures will have been discussed and approved by the Board.
Useful to check controls in hand but very time consuming
Very easy
It was good as a check list to confirm that this Trust's financial controls are strong.
Will now form part of annual review meeting
A strategic review of the duties & responsibilities of the Trustees has been taking place over the past 12 months & is now complete.
None
Provides a good mechanism to review and ensure that internal financial controls are up to date
None
None
We have not had sufficient time to review the document
a helpful reminder of the duties and responsibilities of the trustees
They found it informative and helpful to ensure we are complying with procedures and have all the relevant policies in place.
Much of the survey was not applicable to our organisation.
Please explain what non-traditional banking is!?
This will be discussed at our trustee meeting on 8th March 2016.
Good to review our administration
Found the process useful
Very Helpful in refreshing knowledge about controls and best practice etc. Very useful

Many of the questions do not apply to small village hall charities
As the trustee responsible for the charity's finances, I found the questionnaire extremely useful in making the other trustees aware of the importance of the proper financial controls. We are a small charity and all volunteers.
The first email was not issued until January 11th, and the questionnaire was required to be submitted by March 1st. Unfortunately, our trustees only meet quarterly, and have not had a meeting during this period. I therefore suggest that a longer period is needed for the review process. Although I have responded with "No changes needed", there are a couple of small matters that will be brought to the attention of the trustees at their next meeting for their consideration, which may result in improvements.
The process has led us to draft a document for approval at the next meeting of Trustees setting out revised procedures and safeguards. The checklist was helpful and timely: an N/A box would have been useful.
this is a useful document in raising discussion and awareness, we used it in clarifying in more detail how the duties are carried out to ensure that we are certain that we are compliant in good practice
Improving our financial controls is an ongoing process which this checklist has helped with
A review of the internal financial controls is undertaken annually by an accountant trustee
It is always useful to review current procedure. We have our own risk register which is similar and provided by our Head office. This is reviewed annually
It was interesting to see what was covered. It was a useful tool to assist with revision of our policies.
It was a helpful process although as we are a small charity that has no employees and does not trade nor have fund-raising events, a great deal of the questionnaire did not actually apply.
Some of the controls are not applicable to our organisation. However it was helpful
This was a useful process enabling us to check our control systems and to be aware of the need to follow up on checks. We were also able to ascertain a couple of points were not possible to follow but need to be aware about.
Found it rather ironic that your email failed our fraud detection test so had not been previously opened.
The principal benefit was the focus on key controls that it provided. One or two minor issues for attention arose and we now know that we continue to meet standards.
The reminder about the checklist was a useful prompt to review current financial controls
None yet as the Trustees have yet to formally meet to consider the guidance. I have little doubt that they will accept the guidance.
As part of our ongoing reviews policies and rules we consider financial aspects and are now focusing on a review by reference to the guidance.

Although we had most of the of the necessary compliance's in place, it was very useful, as we seek to improve not only our financial controls but all areas of the charities governance.
Very helpful
It prompted us to check our controls again. We were pleased that most controls were in place and we appreciated the checklist as a guidance.
It would be useful to our Charity if this survey was requested every five years in order to keep abreast of our legal requirements
Thank you
It helped us to confirm that we already have very good financial controls in place, with a couple of areas that need further discussion for the future if we feel that change is necessary
no comments
Helpful and beneficial process. No major changes needed.
I felt the questions were very operational and not all trustees will have detailed knowledge of processes.
The review process was extremely useful
The trustees have found the review process beneficial and has made them aware to meet up more often to monitor income & expenditure
A very useful and worthwhile exercise
Found it helpful
It was useful as it highlighted a few areas for improvement and as a result we are looking to introduce some new procedures.
It proved to be helpful
Although no review has yet been completed, The trustees have arranged for this to be undertaken over the next 2-3 weeks
The check list is a very useful method of reviewing.
Well structured Questions/ issues listed in an understandable format
Very detailed guidance - great list.
The Survey was completed by the Charity's finance team and all procedures are in accordance with Trust policy and Auditor's requirements
No comment
The reveiw is a good idea and we will arrange for the check list to be on the agenda for the next meeting after the Easter Vestry
All trustees are aware of the content of the questionnaire and online survey. Gwent Ballet Theatre has strict controls in place to ensure finances are regularly reviewed and monitored at management then board level, including presenting financial reports at board meetings, updates on funding and other projects expenditure, and updates on any changes to regulations or financial systems. The finances are monitored at

management level and audited each year by the company accountants, who present annual draft accounts to the Board for approval before completion and submission to the Charity Commission and Companies House. As a revenue funded organisation, financial reports are submitted quarterly to the Arts Council of Wales.
A good policy document
SIMPLY BEING ASKED THE QUESTIONS FOR CONSIDERATION, ALSO BEING MADE AWARE OF THE LEGAL REQUIREMENTS IN SOME OF THE ISSUES WAS VERY HELPFUL
As a small charity with only 5 trustees, none of whom has a financial background, this questionnaire was horrendously cumbersome and off-putting. I had to ask the assistance of Dun & Ellis, our accountants, and spent one hour with one of their accountants. He filled in the questionnaire. A much, much, much simpler one is needed for tiny charities.
A very helpful exercise.
It will be reviewed at the next committee meeting
Our Circuit is part of the Methodist Church and we receive comprehensive advice on financial matters from the Methodist Connexion. This advice now covers many of the points on your checklist.
The checklist was useful to work through with a member of the Board of Trustees, it served as an Aide Memoir to think about one or two things that are we did not have in place.
It was a very useful exercise and as a result of the areas highlighted by the checklist we have made a few adjustments and raised the awareness to the trustees and staff team of the impact of not using formal procedures. It was also encouraging to see that we were compliant in key areas especially in view of the continued growth in the need for Foodbank services.
Firstly, the limited scope in your questionnaire for qualified answers is annoying. Being asked to answer yes or not to a question about whether the survey is useful is itself not terribly helpful when 80% of the material is irrelevant. Secondly, the yes/no answers in the review itself, taken in isolation, would produce an actively misleading result in a case such as our own when more than half the answers actually require a "Not Applicable" response. if the survey could be adjusted to allow for an N/A column in all cases where a yes/no answer is not mandatory this would be positive. I must also point out that, in the light of recent events involving Kids' Company, to be told that a reserves policy is a legal requirement rings embarrassingly hollow.
The Trustees have seen the checklist and plan to conduct the review - unfortunately the information arrived and response required during our Annual Accounts and Year End Audit process thus not allowing sufficient time/capacity to complete
Esgyn is now a fully owned subsidiary of Gofal and as such all financial internal controls have been adopted from the parent company.
The questionnaire highlighted the fact that, although all the correct systems were in place and being implemented, some instances were not supported by a written policy.
thankyou helpful