

Internal Control Policy & Statement

At its meeting in March 2021, following advice of the Suffolk Association of Local Councils (SALC), the Parish Council adopted both:

- a) a Financial Reserves, and
- b) an Internal Control policy (**Appendix A**) (**Min. 21.03.10.6.1 refers**) which have both been subsequently reviewed and adopted at the parish council's meeting in July '23 (Min. 23.07.10.5).

Regular review of the parish council's financial management using the adopted Internal Control policy and reporting is now undertaken, to ensure that that its financial management is adequate and effective.

I have reviewed the systems in place against the Internal Control statement attached as **Appendix B** and am satisfied that the systems in place are adequate.

Model Internal Control Statement and Report to Council. This document should be tailored to meet the needs of your Council particularly where [] are shown.

Wickhambrook Parish Council

INTERNAL CONTROL REPORT

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability through requirements related to internal control and internal audit.

Whilst the Parish Council has reviewed the effectiveness of the internal audit (independence, competence, proportionate and scope), it has a requirement levied on it to ensure that its financial management is adequate and effective and that it has a sound system of internal control: -

'The regulations require active participation by members in providing positive assurance to the electors of their stewardship of public money. The framework of accountability is risk-based i.e. level of control and management must be appropriate to the risk involved. The Council must determine the most appropriate method of internal control.... care should be taken to ensure that internal control tests are proportionate and relevant and that they are neither seen as, nor intended as, undue interference in the RFO's day to day management of financial affairs.'

As part of its internal control, Wickhambrook Parish Council has appointed a non-signatory Councillor to conduct a review of the system of internal control via the following tests on a quarterly basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	TEST DONE Yes or No	COMMENTS – check documents and initial
Ensuring an up-to-date Register of Assets	Yes	See website New items purchased from Locality Grant
Regular maintenance arrangement for physical assets	Yes	All play equipment inspected monthly by West Suffolk and actions reviewed at Estates Committee New responsibilities appointed following retirement of councillors and lay members – Agenda item 23.07.08
Annual review of risk and the adequacy of Insurance cover	Yes	Insurance – Feb '23 Min. 23.02.09.6 Risk – Jan '23 Min. 23.01.08.2 Jan '24 Agenda item 8.2
Annual review of financial risk	Yes	March '23 for April report WPC.23.04.07
Awareness of Standing Orders and Financial regulations	Yes	Reviewed and updated annually and on any notified changes from NALC – Nb – NALC currently consulting on updated Model

Model Internal Control Statement and Report to Council. This document should be tailored to meet the needs of your Council particularly where [] are shown.

Adoption of Financial and Standing Orders	Yes	Reviewed May '23 – Min ref 23.05.08.2.8 & 23.05.08.2.19
Regular reporting on performance by contractors	Yes	1 st walk round with grounds contractor completed 01/03/2023 Phone catch up with contractor June '23 In person walk round of Cemetery and Six Acres August '23 Phone catch up and discussion in advance of 2 nd Parish day November '23 Feedback on allocation of contract to new company December '23
Annual review of contracts (where appropriate)	Yes	Grounds Contract – January '23 Min. 23.01.11 (following review of specification September '22 Min. 22.09.17) Specification reviewed by Estates Cttee EC.23.07.12 Grounds Spec approved by PC Min.23.07.16 Grounds Contract awarded to TOPS Garden Services Min 23.11.16
Regular bank reconciliation, independently reviewed	Yes	Monthly
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Pre-authorised payments reported at each meeting and reviewed by view only councillors
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	Recorded in report supporting proposal for expenditure and on accounting software.
Payments supported by invoices, authorised and minuted	Yes	Yes, all pre-authorised payments reported to next meeting with copies of invoices for counter-signing. For shop purchases, scan and save receipts as soon as possible after purchase.
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	Income reported to each meeting
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	Checked on notification from District Authority that precept paid.

Model Internal Control Statement and Report to Council. This document should be tailored to meet the needs of your Council particularly where [] are shown.

Contracts of employment for staff	Yes	
Contract annually reviewed	Yes	As part of report on Annual Pay Award
Updating records to record changes in relevant legislation	Yes	
PAYE/NIC properly operated by the Council as an employer	Yes	Note move to SALC agreed Feb'22
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	Corporate Multipay Card (Min 22.09.11.6) applied for, approved and now issued.
Regular financial reporting to Parish Council	Yes	At each parish council meeting
Regular budget monitoring statements as reported to Parish Council	Yes	As above
Compliance with DCLG Guide Open & Accountable Local Government 2014, Part 4:	Yes	Payments over £500 now reported online Quarterly.
Officer Decision Reports		Yes: <ul style="list-style-type: none"> • Min. Ref 23.06.5.3 • Min. Ref 23.09.10.4 • Agenda item 23.11.10.5
Compliance with Local Transparency Code Of 2015: Items of expenditure incurred over £500	Yes	See website Q's 1, 2 & 3 published
Verifying that the Council is compliant with the General Data Protection Regulation requirements Are the following in place: <ul style="list-style-type: none"> • Audit / Impact Assessment • Privacy Notices • Procedures for dealing with Subject Access Requests • Procedure for dealing with Data breaches • Data Retention & Disposal Policies 	Yes Yes Yes	
Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes	

Model Internal Control Statement and Report to Council. This document should be tailored to meet the needs of your Council particularly where [] are shown.

Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	
Adoption of Codes of Conduct for Members	Yes	Revised Code of Conduct Updated May '22
Declaration of Acceptance of Office	Yes	

Date of review of system of Internal Controls: 03/01/2024

Review of system of Internal Controls carried out by:

Name: **Mike Lavelle**

Signature.....

Report submitted to Council

(date).....

(minute reference)

Next review of system of Internal Controls due: April 2024

Additional comments by reviewer: