

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

## NEDGING WITH NAUGHTON 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 procedures, Nedging with Naughton Parish Council will carry out a review of the internal control system. This review should be done at least once a year or more often, depending on the size of the council, using the following checks. A written report of any findings must be submitted to the Council and formally recorded in the minutes.

CONTROL TEST	TEST DONE	COMMENTS check documents and initial
Adoption of Financial Regulations and Standing Orders  Ensuring Financial Regulations and Standing Orders are reviewed and kept up to date whenever changes are made to the model documents	15/07/25	Current Standing Orders and Financial Regs were reviewed and agreed that no further changes are required
Adoption of Codes of Conduct for Members	15/07/25	Reviewed and agreed no changes are required
Declaration of Acceptance of Office	13/05/25	The Chairman signed the Declaration of Acceptance of Office
Procedures in place to record and monitor Members' Interests and, where applicable, Gifts and Hospitality	YES	Book available at each meeting for declarations
Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions	15/07/25	The Internal Audit has been completed by SALC with no recommendations being made

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Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups	11/11/25	CIL/Gen Res/GDPR/Internet Banking/Reviewed and agreed no changes required.  IT Policy and BYOD Policy also agreed and adopted.
Annual review of contracts, as applicable	N/A	
Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance)	N/A	
Annual review of risk and the adequacy of Insurance cover	09/09	The Insurance Policy was reviewed and agreement was made to continue cover with CAS who provide cover through Ansvar.
Annual review of all risk assessments, including financial risks	15/07	Reviewed and agreed no current changes are required
Regular review of financial records and proper procedures for approving expenditure	At each meeting	Financial records reported at each meeting. All invoices sent to Cllrs for approval of payments and entered onto payments authorisation sheet which is then signed at the next meeting.
Regular bank reconciliation, independently reviewed	15/07/25 11/11/25 13/01/26 10/03/26	April – June 2025 July – October 2025 Nov & Dec 2025 Jan & Feb 2026
Payments supported by invoices, authorised and minuted	At each meeting	All invoices emailed to Cllrs for approval before authorisation is given for RFO to make payment.
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately	On each set of Minutes	Recorded on all Minutes of Meetings under Financial Report
Regular inspection of income records to ensure income is correctly received, recorded and banked	YES	Income inspected on remittances as received and also bank statements at reconciliation.
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cash-book matches the District Council's notification	YES	District Council's notification of precept is emailed to Cllrs and checked on statements at reconciliation.



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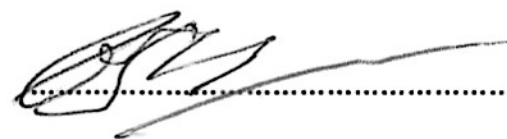
		Officer decisions are properly recorded, published, and made available for public inspection.
<p>Verifying that the Council is compliant with the General Data Protection Regulation (GDPR) requirements and the following are in place:</p> <ul style="list-style-type: none"> <li>Registered with the ICO</li> <li>Audit / Impact Assessment</li> <li>Privacy Notices</li> <li>Procedures for dealing with Subject Access Requests</li> <li>Procedure for dealing with Data breaches</li> <li>Data Retention &amp; Disposal Policies</li> </ul>	<p>09/09/25</p> <p>11/11/25</p>	<p>ICO Membership</p> <p>All GDPR Policies and Notices are on the website and reviewed with no changes required.</p> <p>Data Protection &amp; Information Policy, Data Protection Impact Assessment – Policy agreed.</p>
Minutes are properly numbered and paginated, with a master copy securely filed	YES	Correctly paginated hard copies of minutes signed, agreed & approved at each meeting.
The Council's website complies with WCAG 2.2 AA accessibility standards	11/11/25	YES
Email management: The council has a generic email account hosted on an authority owned domain	20/06/25	Suffolk.gov.uk address is no longer being provided. A new gov.uk email account has been set up and managed by CAS.
IT policy adopted	11/11/25	Agreed, Adopted and Signed.
Internal Control Statement	15/07/25 & 11/11/25	Initially agreed in July. Updated by SALC in August and changes agreed again by the Council on 11/11/25

Date of review of system of Internal Controls

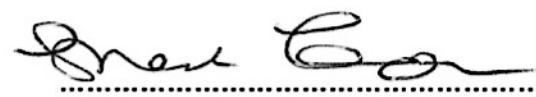
10/03/26

Review of system of Internal Controls carried out by:

Name CHRISTOPHER HARRISON Signature



Name SHEILA GOODMAN Signature



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Report submitted to Council (date)

.....10/03/26.....

(minute reference)

.....Minutes 10/3/26.....

Item 13

Next review of system of Internal Controls due

.....March 2027.....

Additional comments by reviewer