

COOKLEY AND WALPOLE PARISH COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2026

1. SCOPE OF RESPONSIBILITY

Cookley and Walpole Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently, and effectively.

The Council is responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions, and which includes arrangements for the management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

The Council reviews its obligations and objectives and approves budgets for the following year at its January meeting. The [month] meeting of the Council approves the level of precept for the following financial year.

The full Council meets 10 times each year (including the Annual Parish Meeting) and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Parish clerk.

The Council carries out regular reviews of its internal controls, systems and procedures. See attached Report.

Clerk to the Council/Responsible Finance Officer:

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer, and is responsible for administering the Council's finances. The Clerk is responsible for advising on the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments:

All payments are reported to the Council for approval. Two members of the Council must sign every cheque or order for payment. The signatories should consider each payment against the relevant invoice, sign the invoice, and initial the cheque counterfoil. All authorised cheque signatories are members of the Council. Where delegation permits, as per s.101(1)(a) of the Local Government Act of 1972 and the Council's Financial Regulations, a report will be provided to the next full Council.

COOKLEY AND WALPOLE 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, the [Town/ 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 | COMMENTS – check documents and initial |
|---|-----------|--|
| | Yes or No | |
| Ensuring an up-to-date Register of Assets | Yes | Regularly checked at 31 st March for Audit and insurance purposes. |
| Regular maintenance arrangement for physical assets | Yes | Volunteers check the playgrounds on a weekly basis. Maintenance work is approved at the monthly Parish Council meetings. |
| Annual review of risk and the adequacy of Insurance cover | Yes | Checked at point of renewal, annually. Clerk checks the policy schedule before the renewal date 1 st October |
| Annual review of financial risk | Yes | Reviewed annually |
| Awareness of Standing Orders and Financial regulations | Yes | Reviewed every year |
| Adoption of Financial and Standing Orders | Yes | Reviewed annually |
| | | |
| Regular reporting on performance by contractors | No | Not used any |
| Annual review of contracts (where | No | No contracts at the moment to review |

| | | |
|--|-----|--|
| appropriate) | | |
| Regular bank reconciliation, independently reviewed | Yes | Clerk has produced quarterly reconciliations for approval |
| Regular scrutiny of financial records and proper arrangements for the approval of expenditure | Yes | Schedule of payments approved at PC meetings |
| Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved | No | Not done. The Clerk does have the General Power of Competence, although the Parish Council has not adopted this. |
| Payments supported by invoices, authorised and minuted. | Yes | Signed by two Councillors, now have BACS online payments. Payments are approved at the Parish Council meetings. |
| Regular scrutiny of income records to ensure income is correctly received, recorded, and banked | Yes | With Bank Reconciliations |
| Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification | Yes | With Bank Reconciliations |
| | | |
| Contracts of employment for staff | Yes | January 2026 |
| Contract annually reviewed. | Yes | Not reviewed |
| Updating records to record changes in relevant legislation | No | No |
| PAYE/NIC properly operated by the Council as an employer | Yes | Clerk should be using HMRC RTI and produces monthly payslips. Await login details |
| | | |
| VAT correctly accounted for VAT payments identified, recorded, and reclaimed in the cashbook | Yes | VAT Returns at end of financial year. February 2024 to March 2026 outstanding |
| | | |
| Regular financial reporting to Parish Council | Yes | Statement of Accounts |

| | | |
|---|-----|--|
| Regular budget monitoring statements as reported to Parish Council | Yes | Monthly expenditure given to Councillors at meeting, under Statement of Accounts |
| Compliance with DCLG Guide <i>Open & Accountable Local Government</i> 2014, Part 4: Officer Decision Reports | No | |
| Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £100 | No | Website is up to date Clerk will insure the Transparency Code for smaller authorities is complete on the website. |
| Verifying that the Council is compliant with the General Data Protection Regulation requirements Are the following in place: | Yes | |
| • Audit / Impact Assessment | Yes | |
| • Privacy Notices | Yes | |
| • Procedures for dealing with Subject Access Requests | Yes | |
| • Procedure for dealing with Data breaches. | Yes | |
| • Data Retention & Disposal Policies | Yes | |
| Minutes properly numbered and paginated with a master copy kept in for safekeeping | Yes | |
| | | |
| Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality | Yes | Active Councillors only |
| | | |
| Adoption of Codes of Conduct for Members | Yes | LGA Code of Conduct will be reviewed and adopted in September 2024 |
| Declaration of Acceptance of Office | Yes | Current Councillors are held and Chairman DAO is held annually |

Date of review of system of Internal Controls

Review of system of Internal Controls carried out by:

Name.....

Signature

Report submitted to Council (date).....(minute reference)

Next review of system of Internal Controls due: February 2027

Additional comments by reviewer: