

REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT AND CONTROL

Under the Accounts and Audit (Amendment) (England) Regulations 2022, PCs are required to carry out reviews of the “effectiveness of internal audit and systems of internal control”. At the Annual Parish Council (PC) meeting on 18th March 2024 the following statement was put to the Councillors and accepted.

Finance and Audit

Financial Practice: Based on the NALC Model, Financial Regs were adopted at the meeting on March 2018. An RFO is appointed to administer the financial duties of the PC (part of Clerk duties unless stated otherwise). The Clerk additionally maintains an Asset Register.

The PC receives financial reports at its regular meetings, providing information on receipts and payments in the most recent period, a year-to-date R&P report and a bank reconciliation to ensure that the published accounts correlate with the bank statements.

Audit: The PC undergoes an audit every year, starting shortly after the financial year end. All relevant papers are sent to the Internal Auditor, who performs random checks and verifies the published financial position. A report is sent back by the Internal Auditor to the PC for consideration and approval, and provides the basis for the Annual Return. The Internal Auditor may highlight necessary changes or adjustments and may make recommendations. If either income or expenditure exceeds £25k, this detail is sent to the External Auditor (along with an explanation about significant changes in income and expenditure over the previous year) for review. If both income and expenditure are under £25k a Certificate of Exemption is completed and sent to the External Auditor. Once the process is completed satisfactorily, a Notice of Audit Completion is published on the website, supported by all the financial information mentioned above. These reports are updated as the audit process progresses until that final notice of completion.

Administration

Code of Conduct: At its meeting on the 18th March 2024 the PC confirmed its adoption of the Suffolk Local Code of Conduct. All Councillors have prepared and submitted to ESC “Declarations of Interest”, additionally the Clerk records any declarations of interest notified to him/her. For compliance, the Local Authority CoC was reiterated (at the PC meeting in May 2016) as being incorporated in the Standing Orders (which were reviewed in March 2018).

Freedom of Information, GDPR, Data security, Standing orders etc: The PC is compliant with the requirements of the General Data Protection Regulations (UK GDPR 2021 and FoI Act 2000), has a Data Protection, Cyber security & Information Management Policy and completes an annual compliance Risk Assessment. The Clerk maintains a register of material correspondence (ie that which is relevant to PC business), which is listed on the agenda of the appropriate meeting. The Minutes of Meetings, together with reports of sub-committees, are circulated to Councillors in advance, and at the next meeting, approved and signed by the Chairman of the meeting, or the appropriate sub-committee Chairman. Agendas are posted on Parish Notice Boards and Web Site; a Public Open Forum is held prior to meetings to receive questions from parishioners and reports from County/District Councillor, Police, Public Transport Officer and Tree Warden. The PC has a web site compliant with the Local Government Transparency Code. The consideration of planning applications has been absorbed into PC meetings

The Recreation Ground (RG) & Village Green (VG): The RG is overseen by Trustees (the PC appoints a representative) and manages its own administrative and financial affairs, albeit under the overall governance of the PC. Periodically reports are presented to meetings of the PC and Summary Accounts are made available each year. The Play Area is professionally inspected on an annual basis and any modifications or repairs implemented; weekly inspections are also undertaken by RG Committee representatives for insurance purposes. Risk Assessments (RAs), covering the RG, Play Area, and VG are completed annually. A RA for Beacon lighting is carried out prior to each lighting event.

Signed.....

Date.....18.03.2024