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

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, the Wickhambrook Parish Council has appointed a Councillor who is not an authorised signatory to 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 YES/NO	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	Yes	Reviewed May '26 – Min ref 26.05.07 Next Review May '27
Adoption of Codes of Conduct for Members	Yes	revised code of conduct adopted May '24
Declaration of Acceptance of Office	Yes	Noted at Extraordinary meeting 02/07/2026
Procedures in place to record and monitor Members' Interests and, where applicable, Gifts and Hospitality	Yes	Links on Website to West Suffolk Council's publication of Member's interests Members declarations of interests and gifts and hospitality where applicable recorded at the start of each meeting Updated Form C – Register of Member's Interests circulated with guidance that home address is no longer published.

Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions		Yes Minute WPC.26.04.11 Minute 26.07.10 & WPC.26.09.04
Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups	Yes	May '26 – WPC.26.05.07
Annual review of contracts, as applicable	Yes	Grounds Contract – November '25 Min. 25.11.15 – RH Landscapes and Maintenance Review of specification for 26/27 contract Estates reviewed draft specification at its July meeting (Min. WPC.EC.25.07.10) July Meeting – Minute 26.07.14
Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance)	Yes	Phone & e-mail catch up with contractor
Annual review of risk and the adequacy of Insurance cover	Yes	Insurance – Feb '26 Min. 26.02.10.4 Risk – Jan '26 Min. 26.01.8.2
Annual review of all risk assessments, including financial risks	Yes	April '26 WPC 26.04.10
Regular review of financial records and proper procedures for approving expenditure	Yes	
Regular bank reconciliation, independently reviewed	Yes	Monthly
Payments supported by invoices, authorised and minuted	Yes	Pre-authorised payments reported at each meeting and reviewed by view only councillors with copies of invoices for countersigning. For shop purchases, scan and save receipts as soon as possible after purchase. With new software invoices are uploaded to the voucher record
Recording in the minutes or appendices the exact powers under which expenditure is	Yes	Recorded in report supporting proposal for expenditure.

approved and ensuring S137 payments are listed separately		With new software powers are recorded on the voucher record.
Regular inspection of income records to ensure income is correctly received, recorded and banked	Yes	Income reported to each meeting
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cash-book matches the District Council's notification	Yes	Checked on notification from District Authority that precept paid. CIL does not currently apply
Regular financial reporting to the Parish Council, including Receipts & Payments (or Income & Expenditure) and updates on reserves	Yes	At each meeting
Regular budget monitoring statements presented to the Parish Council	Yes	At each meeting
VAT correctly accounted for: VAT payments identified, recorded and reclaimed in the cash-book and minuted	Yes	Reported to each meeting
Maintaining an up-to-date Asset Register	Yes	See website New items purchased – Consumables, storage. Update of register, including removal of items no longer in use Asset register updated following 2025 Re-build Cost Assessment for Chapel of Rest and War Memorial – insurers updated, no additional premium. With new software, Assets converted to register from payments.
Regular maintenance arrangement for physical assets (play areas, street furniture etc)	Yes	All play equipment, cemetery & churchyard, greens etc inspected regularly by councillors and lay members and play equipment monthly by West Suffolk and actions reviewed at Estates Committee Play inspection training completed in July '24 Replacement play equipment consumables ordered and fitted Installation of replacement grass tiles and new feet for swing set at Bury Road completed June '25

Staffing and Employment compliance: review of the following: • Contracts of employment for staff • Annual performance appraisal • Updating records to record changes in relevant legislation • PAYE/NIC properly operated by the Council as an employer • Pension Regulator re-declaration to be completed every three years	Yes Yes Yes Yes Yes	As part of annual increment Payroll carried out by SALC Yes – June '25 See Minutes 25.07.9.8
Compliance with Local Transparency Code in line with your council's turnover: • Annual turnover not exceeding £25,000 • Annual Turnover between £25,000 and £200,000 • Annual Turnover over £200,000 (NALC advises that all Councils adhere to the Smaller Authorities Transparency Code as a minimum)	Yes	
Compliance with the DCLG 2014 Guide on Open & Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent	Yes	Payments over £500 now reported online Quarterly. See website Q 1 26-27 Published Reported to each meeting and minuted.
Verifying that the Council is compliant with the General Data Protection Regulation (GDPR) requirements and the following are in place: • Registered with the ICO • 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 Yes Yes	Re-registered September '25
Minutes are properly numbered and paginated, with a master copy securely filed	Yes	

The Council's website complies with WCAG 2.2 AA accessibility standards	Yes	Ongoing checks to establish and update to compliant standards
Email management: The council has a generic email account hosted on an authority owned domain	Yes	@wickhambrook-pc.gov.uk
IT policy adopted	Yes	Minute WPC.26.02.10.13.ii

Date of review of system of Internal Controls 16 September 2026

Review of system of Internal Controls carried out by:

Name Hilary Workman Signature [redacted]

Report submitted to Council (date) 18th September 2026

(minute reference) [redacted] 24/9/26

Next review of system of Internal Controls due December '26

Additional comments by reviewer