

## BUXHALL PARISH COUNCIL

Chairman: Councillor David Steed  
Clerk: Tina Newell  
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Suffolk IP14 1TU.

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### Internal Control

#### Year End 31.03.2021 – additions for 2020/21

The Accounts & Audit (Amendment) (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 ie 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 it’s internal control, the Parish Council has appointed a Councillor to conduct a review of the system of internal control via the following tests on an annual basis with a written report of any findings to be submitted to the Council and recorded in the minutes of the meeting.

CONTROL TEST	TEST DONE	COMMENTS – check documents & initial
	Yes or No	
Appointment of Chairman	Yes	
Approval of annual budget and setting of precept	Yes	
Ensuring an up to date Register of Assets	Yes	
Regular maintenance arrangement for physical assets	Yes	
Annual review of risk and adequacy of Insurance cover	Yes	
Annual review of Fidelity Guarantee and cover	Yes	
Annual review of financial risk	Yes	
Annual review of risk assessments	Yes	
Appointment of Internal Auditor	Yes	
Awareness of Standing Orders and Financial regulations	Yes	

Annual adoption of Financial & Standing Orders	Yes	
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	
Recording in the appendices of the minutes the precise powers under which expenditure is being approved	Yes	
Payments supported by invoices, authorised and minuted	Yes	
Annual review of the effectiveness of the system of internal control	Yes	
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	
Scrutiny to ensure precept recorded in the cashbook agrees to MSDC notification	Yes	
Scrutiny of grants awarded and declared in cashbook	Yes	To Buxhall Broadcast
Monthly bank reconciliation reporting to Parish Council independently reviewed	Yes	
Reporting of inter-bank transfers to Parish Council	Yes	
Bank Reconciliations periodically verified and signed off by a non-signatory Councillor	Yes	
Contracts of employment for staff	Yes	
Contracts of employment annually reviewed	Yes	
PAYE/NIC/Pension properly operated by the Council as an employer	Yes	
Monthly budget monitoring statements reported to Full Council	Yes	
VAT: payments identified, recorded and reclaimed in the cashbook	Yes	
CIL reporting to Council in accordance with legislation	Yes	
CIL reporting to District in accordance with legislation	Yes	
CIL expenditure in accordance with legislation	Yes	
Compliance with Local Transparency Code 2015: Items of expenditure incurred over £500	Yes	

Compliance with Data Protection Legislation – Council registered as a Data Controller	Yes	
<b>Compliance with Data Protection Requirements:</b> <ul style="list-style-type: none"> <li>• Data Audit</li> <li>• Identify legal basis for processing data</li> <li>• Procedure for dealing with Subject Access Requests</li> <li>• Understand how to seek and manage consent</li> <li>• Update of policies and privacy notices</li> <li>• Data Retention &amp; Disposal</li> <li>• Procedures to detect, report and investigate personal data breaches</li> </ul>	Yes	
<b>Compliance with Website Accessibility Requirements:</b> <ul style="list-style-type: none"> <li>• Website Security Certificate</li> <li>• Digital Accessibility</li> <li>• Standards for web content</li> <li>• Accessibility statement on website</li> </ul>	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	
Adoption of Codes of Conduct for Members	Yes	
Declaration of Acceptance of Office	Yes	

Date of review of system of Internal Controls: 23<sup>th</sup> November 2020

Review of system of Internal Controls carried out by: C. Hall

Report submitted to Council:

Additional comments by reviewer:

Tina,

It occurred to me after the last meeting and again whilst completing this audit, that it would be useful to me (and possibly other counsellors) to have a reconciliation of the payments for the playground equipment and grants received / VAT recoveries, as if I recall the net cost to the Council was in the order of £16k whereas in the meeting we authorised a payment of £38k.

Just to doubly clarify the financial situation on the play equipment / re-generation project.