

## BUXHALL PARISH COUNCIL

Chairman: Councillor David Steed  
Clerk: Tina Newell  
25 Shakespeare Road, Stowmarket,  
Suffolk IP14 1TU.

email: [buxhallpc@live.co.uk](mailto:buxhallpc@live.co.uk)  
telephone: 07767 163706

---

### 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		
Approval of annual budget and setting of precept		
Ensuring an up to date Register of Assets		
Regular maintenance arrangement for physical assets		
Annual review of risk and adequacy of Insurance cover		
Annual review of Fidelity Guarantee and cover		
Annual review of financial risk		
Annual review of risk assessments		
Appointment of Internal Auditor		
Awareness of Standing Orders and Financial regulations		
Annual adoption of Financial & Standing Orders		

Regular scrutiny of financial records and proper arrangements for the approval of expenditure		
Recording in the appendices of the minutes the precise powers under which expenditure is being approved		
Payments supported by invoices, authorised and minuted		
Annual review of the effectiveness of the system of internal control		
Regular scrutiny of income records to ensure income is correctly received, recorded and banked		
Scrutiny to ensure precept recorded in the cashbook agrees to MSDC notification		
Scrutiny of grants awarded and declared in cashbook		
Monthly bank reconciliation reporting to Parish Council independently reviewed		
Reporting of inter-bank transfers to Parish Council		
Bank Reconciliations periodically verified and signed off by a non-signatory Councillor		
Contracts of employment for staff		
Contracts of employment annually reviewed		
PAYE/NIC/Pension properly operated by the Council as an employer		
Monthly budget monitoring statements reported to Full Council		
VAT: payments identified, recorded and reclaimed in the cashbook		
CIL reporting to Council in accordance with legislation		
CIL reporting to District in accordance with legislation		
CIL expenditure in accordance with legislation		
Compliance with Local Transparency Code 2015: Items of expenditure incurred over £500		
Compliance with Data Protection Legislation – Council registered as a Data Controller		
<p>Compliance with Data Protection Requirements:</p> <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>		
<p>Compliance with Website Accessibility Requirements:</p> <ul style="list-style-type: none"> <li>• Website Security Certificate</li> <li>• Digital Accessibility</li> <li>• Standards for web content</li> </ul>		

• <b>Accessibility statement on website</b>		
Minutes properly numbered and paginated with a master copy kept in for safekeeping		
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality		
Adoption of Codes of Conduct for Members		
Declaration of Acceptance of Office		

Date of review of system of Internal Controls:

Review of system of Internal Controls carried out by:

Report submitted to Council:

Additional comments by reviewer: