

BUCKLESHAM PARISH COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2026

1. SCOPE OF RESPONSIBILITY

Bucklesham 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 January meeting of the council approves the level of precept for the following financial year.

All Councillors are appointed to have responsibility for bank reconciliation checks.

The full council meets 6 times each year 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.

Clerk to the Council/Responsible Finance Officer:

The Council has appointed a Clerk who serves as both advisor and administrator. The Clerk also acts as the Responsible Financial Officer and is responsible for managing the Council's finances. The Clerk advises the Council on day-to-day compliance with relevant laws and regulations, oversees risk management, and supports the Council in ensuring that its procedures, control systems, and policies are properly followed.

Payments:

All payments are reported to the Council for approval. Payments made by cheque or online banking are carried out in accordance with the Council's Financial Regulations. All authorised signatories are members of the Council; no officer of the Council is permitted to sign cheques or authorise payments.

Where delegated authority is used under Section 101(1)(a) of the Local Government Act 1972 and in line with the Council's Financial Regulations a report detailing those payments will be presented at the next full Council meeting.

Income:

All income is received and banked in the council's name in a timely manner and reported to the council.

Risk Assessments/Risk Management:

The council reviews its risk assessment annually in September and regularly reviews its systems and controls.

Internal Audit:

The council appoints an independent and competent internal auditor and approves the internal auditor's letter of engagement. The internal auditor reports to the council on an annual basis on the adequacy of it's:

- Records
- Procedures
- Systems
- Internal control
- Regulations
- Risk management

External Audit:

The council's external auditors submit an annual audit certificate, which is then presented to the Council.

4. REVIEW OF EFFECTIVENESS

The council must carry out a yearly review to check how well its internal controls are working. This should include a look at how effective the internal audit is. The results must be shared with the Council, and the Council should approve the Statement of Internal Control.

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 Parish Council has appointed a Councillor to carry out a review of the internal control system. This review take place annually 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	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	✓	Reviewed and approved by Council annually. Standing Orders last review May 2025 Financial Regs last Review Sept 2025 Legislative updates received from SALC, implemented by Clerk, approved by Council
Adoption of Codes of Conduct for Members	✓	LGA Model Code of Conduct 2020 reconfirmed annually (last review – 09/07/2025) Civility and Respect Pledge adopted on 11/09/2024
Declaration of Acceptance of Office	✓	All Councillors and the Chair have completed and signed their Declarations of Acceptance of Office.
Procedures in place to record and monitor Members' Interests and, where applicable, Gifts and Hospitality	✓	Registers of Interests submitted to the District Council and linked on the Parish Council website. Councillors are requested to declare any interest relating to agenda items at all Council meetings. No gifts or hospitality accepted this year.
Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions	✓	14/05/2025 page 292 minute 15.b There were no comments or required actions this year
Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups	✓	Standing Orders, Financial Regulations, Risk Assessments are reviewed annually as required We have no Committees, sub committees or working groups Legislative updates received from SALC, implemented by Clerk, approved by Council throughout the year General Policies are reviewed at the start of each new administration (every 4 years)
Annual review of contracts, as applicable	✓	N/A we have no contracts
Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance)	✓	N/A we have no contracts

Annual review of risk and the adequacy of Insurance cover	✓	Reviewed and approved by Council annually (last review – 10/09/2025 page 316 minute 7.e Village Hall to be added to insurance on 01/04/2026
Annual review of all risk assessments, including financial risks	✓	Reviewed annually, last review 11/09/2025
Regular review of financial records and proper procedures for approving expenditure	✓	Expenditure is authorised annually in the budget and detailed on a monthly approved payments List Payments processed via online transfer or direct debit, requiring dual authorisation by Councillors. Authorised signatories consider each payment against the relevant invoice prior to authorisation. Full Council scrutinises the financial records and approves or ratifies all expenditure at its bi-monthly meetings. Councillor Internal Controller (Cllr Roper) inspects all accounts before meetings and reports to Council.
Regular bank reconciliation, independently reviewed	✓	Conducted monthly and examined by Cllr Roper as CIC. Sent to PC monthly, reviewed and approved by the Full Council bi-monthly at meetings.
Payments supported by invoices, authorised and minuted	✓	2 Councillors to authorise all payments with supporting invoices for each payment, payments minuted at each bi-monthly meeting
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately	✓	Clerk is CILCA qualified so Council has Power of Competence.
Regular inspection of income records to ensure income is correctly received, recorded and banked	✓	Inspected by Councillor Internal Controller (Cllr Roper) before each meeting, all income sheets sent to all Councillors monthly with bank reconciliation.
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cashbook matches the District Council's notification	✓	Clerk records all CIL spent on budget sheet sent to all Councillors monthly, CIC reviews all payments and checks CIL record sheet before each meeting and reports to Council.
Regular financial reporting to the Parish Council, including Receipts & Payments (or Income & Expenditure) and updates on reserves	✓	Reported to Council at each meeting as separate agenda item including full detailed breakdown of all Reserves
Regular budget monitoring statements presented to the Parish Council	✓	Sent to Councillors monthly

VAT correctly accounted for: VAT payments identified, recorded and reclaimed in the cashbook and minuted	✓	VAT reclaimed annually by Clerk VAT recorded separately in accounts
Maintaining an up-to-date Asset Register	✓	Reviewed and approved by Council annually or whenever there is a new asset (next review - 11/03/26). A physical audit of all assets is completed during the year with Clerk and Village Handyman Terry Seagroatt
Regular maintenance arrangement for physical assets (play areas, street furniture etc)	✓	Independent ROSPA inspections (Playing Field) conducted annually (last review -). Reviewed by the Amenities and Services Committee (last review – Jan 2026). No Medium-risk or high-risk items identified. Weekly checks conducted by Clerk and FOPS (Friends of Playing Field) Quarterly inspections conducted by David Bracey Play Inspections
Staffing and Employment compliance: review of the following: <ul style="list-style-type: none"> • 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 	✓	Clerk's contract reviewed annually by Chair (Cllr Lenton) and Cllr Gardner (as Councillors with HR responsibility) at Clerk's Annual Review (each June). Payroll administered by external providers (Suffolk Association of Local Councils). Clerk chooses to opt out of pension. Compliance re-declared with Pensions Regulator (next declaration – November 2026).
Compliance with Local Transparency Code in line with your council's turnover: <ul style="list-style-type: none"> • 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)	✓	Council publishes online: <ul style="list-style-type: none"> • All items of expenditure above £100 • end-of-year accounts • annual governance statement • internal audit report • list of councillor responsibilities • details of public land and building assets • minutes, agendas, and meeting papers of formal meetings
Compliance with the DCLG 2014 Guide on Open & Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent	✓	Full minutes of all meetings published on website

<p>Verifying that the Council is compliant with the General Data Protection Regulation (GDPR) requirements and the following are in place:</p> <ul style="list-style-type: none"> • 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 	✓	<p>ICO registration number ZA346854 Expires 21/04/2026, certificate published on website All DP documents published online Councillors signed DP checklist upon appointment Privacy Notice published online (reviewed March 2026) Subject Access Requests form online dealt with in our Publication Scheme (next review March 2026) and DP documents Data breach procedure detailed in Data Breach Policy and Protection documents (Risk Assessment) Data Retention and Disposal Policy in place (all DP documents reviewed March 2026)</p>
<p>Minutes are properly numbered and paginated, with a master copy securely filed</p>	✓	<p>All minutes numbered and paginated and published on website</p>
<p>The Council's website complies with WCAG 2.2 AA accessibility standards</p>	✓	<p>According to website host's (Suffolk.cloud) own policy, ALL documents, links etc populated by Council comply</p>
<p>Email management: The council has a generic email account hosted on an authority owned domain</p>	✓	<p>clerk@buckleshamparishcouncil.gov.uk All Councillors have email address Initial.surname.bpc@gmail.com</p>
<p>IT policy adopted</p>	✓	<p>November 2025 and published on website with additional supporting DP policies</p>

Date of review of system of Internal Controls: [January 2026](#)

Review of system of Internal Controls carried out by:

Name: [Kathryn Roper](#) (as Councillor Internal Controller) Signature: *K Roper*

Report submitted to Council (date): [January 2026](#)

Minute reference: [21/01/2026 pg. 344 item 8.b](#)

Next review of system of Internal Controls due: [January 2027](#)

Additional comments by reviewer: