

# TUDDENHAM ST MARY PARISH COUNCIL

**Chairman:** Councillor Claire Unwin

Clerk: Tina Newell  
25 Shakespeare Road,  
Stowmarket,  
Suffolk. IP14 1TU.

parisclerk@tuddenham-pc.gov.uk

☎ 07767 163706

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## Internal Control

### Review Year 2023/24

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 +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 responsible financial officers’ day to day management of financial affairs.’

As part of its internal control, the Parish Council has appointed Cllrs Harris and Alderton to conduct periodical reviews of the system of internal controls with a written report of any findings to be submitted to the Council and recorded in the minutes of the meeting.

Documents checked were taken from Beyton Parish Council website.

Test Number	Control Test	Tested Yes/No	Minute ref	Action Required/Responsibility
1.	Appointment of Chairman		not found	
2.	Approval of annual budget and setting of precept	Yes	071223/28	
3.	Ensuring an up to date Register of Assets	Yes	180923/27	
4.	Regular maintenance arrangement for physical assets	Yes	040124/45	
5.	Annual review of risk and adequacy of Insurance cover	Yes	161123/31	

6.	Annual review of Fidelity Guarantee and cover	Yes	161123/31	
7.	Financial Risk Assessment	Yes	March 2024	
8.	Annual review of Risk Assessments	Yes	March 2024	
9.	Appointment of Internal Auditor	Yes	040123/41	
10.	Awareness of Standing Orders and Financial Regulations	Yes	180923/45 180923/46 080224/29	
11.	Annual adoption of Financial & Standing Orders	Yes	180923/45 180923/46	
12.	Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	161123/16 121023/20	
13.	Recording of the precise powers under which expenditure is being approved		Yes within monthly financial reports when there is unusual expenditure – there has not been any this financial year.	
14.	Payments supported by invoices, authorised and minuted	Yes	121023/21	
15.	Annual review of the effectiveness of the system of internal control	Yes	140324/52	
16.	Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	121023/19 180923/30	

17.	Scrutiny to ensure precept recorded agrees to MSDC notification	Yes	180923/30 09/01/10 ii)	
18.	Scrutiny of grants awarded and declared	Yes	071223/27	
19.	Monthly bank reconciliation reporting to Parish Council, independently reviewed and verified by a non-signatory Councillor	Yes	071223/19 121023/16	
20.	Reporting of inter-bank transfers to Parish Council	Yes	n/a	
21.	Contracts of employment for staff	Yes	180923/76	
22.	Annual appraisal and contracts of employment annually reviewed	Yes	not been in post a year.	
23.	PAYE/NIC/Pension properly operated by the Council as an employer	Yes	180923/47	
24.	Monthly budget monitoring statements reported to Full Council	Yes	040124/27	
25.	VAT: payments identified, recorded and reclaimed	Yes	040124/32	
26.	Compliance with Local Transparency Code 2015: Items of expenditure incurred over £500	Yes	On the website	
27.	Compliance with Data Protection Requirements: <ul style="list-style-type: none"> <li>• Lawful basis for processing data</li> <li>• Subject Access Requests</li> <li>• General privacy notice</li> <li>• Document Electronic Data Retention</li> </ul>	Yes	Policies on website including minute reference they were adopted September 2023 and reviewed March 2024	

	<ul style="list-style-type: none"> <li>Data Protection Policy</li> <li>Procedures to detect, report and investigate personal data breaches</li> </ul>			
	Compliance with Website Accessibility Requirements: <ul style="list-style-type: none"> <li>Website Accessibility Statement (Standards for web content)</li> </ul>	Yes	On website	
28.	Minutes properly numbered and paginated with a master copy kept in secure cabinet for safekeeping	Yes	yes from 040124/01 to 040124/62	
29.	Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	080224/04	
30.	Adoption of Code of Conduct for Members	Yes	180923/37	
31.	Declaration of Acceptance of Office	Yes	not found	

Date of review of system of Internal Controls: Report submitted to Council: 14<sup>th</sup> March 2024

Review of system of Internal Controls carried out by: All Councillors