

BAWDSEY PARISH COUNCIL

INTERNAL CONTROL REPORT FOR YEAR ENDING 2025

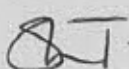
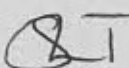


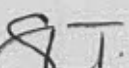
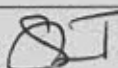
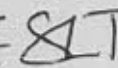
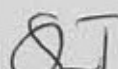
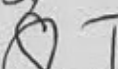


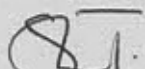
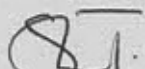
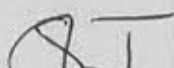
The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability through requirements related to internal control and internal audit.

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, Bawdsey Parish Council has appointed a non-signatory 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 minuted as received.

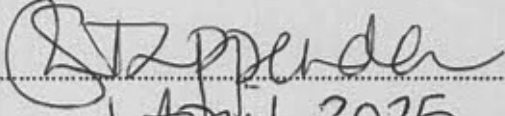
CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	Yes or No	
Ensuring an up to date Register of Assets	YES.	MARCH 2025 full mtg Feb 25 Fin Cttee 8/21
Regular maintenance arrangement for physical assets	YES.	Clerk Action. Fin Cttee 2/25. PC mtg 3/25 8/21
Annual review of risk and the adequacy of Insurance cover	YES.	Reviewed & agreed Fin Cttee 4/24 → full PC 5/24. 8/21
Annual review of financial risk	YES.	4/24 Fin Cttee. 8/21
Awareness of Standing Orders and Financial regulations	YES	SOs 5/24 FRs 9/24 8/21
Adoption of Financial and Standing Orders	YES.	SOs 5/24 FRs 9/24 8/21
Regular reporting on performance by contractors	N/A	N/A
Annual review of contracts (where appropriate)	N/A.	N/A.
Regular bank reconciliation, independently Reviewed	YES.	Fin Cttee meetings 8/21

Regular scrutiny of financial records and proper arrangements for the approval of expenditure	YES.	All payments agreed at PC mtgs. Payments made on time by Fin Ctee & reviewed at mtgs. 
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	YES.	Recorded in PC & Fin Ctee Minutes. Displayed on village h/board & website. 
Payments supported by invoices, authorised and minuted	YES.	Signed/Approved at PC mtgs. 
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	YES.	Reviewed at Fin Ctee & PC meetings. 
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	YES.	Notification available. Minuted & agreed at PC mtg 5/24. 
Contracts of employment for staff	YES.	Viewed. 
Contract annually reviewed	}	Requires renewal. Will raise with Chair + need for role support framework. 
Updating records to record changes in relevant legislation		
PAYE/NIC properly operated by the Council as an employer	YES.	SALC pd to provide service. 
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cash-book	YES.	Claimed monthly (3/25) Reported at 3/25 PC mtg. 
Regular financial reporting to Parish Council	YES.	Each Fin Ctee & PC meeting. 
Regular budget monitoring statements as reported to Parish Council	YES.	Fin Ctee Report to PC meetings. 
Compliance with DCLG Guide <i>Open & Accountable Local Government</i> 2014, Part 4:	YES	Part 4 reviewed 
Officer Decision Reports		
Compliance with Local Transparency Code Of 2015: Items of expenditure incurred over £500	YES.	All payments are minuted. 

Verifying that the Council is compliant with the General Data Protection Regulation requirements		
Are the following in place:		
• Audit / Impact Assessment	YES	Needs creating. Will action. 8/1
• Privacy Notices	YES	Will review + action. 8/1
• Procedures for dealing with Subject Access Requests	YES	Website 8/1
• Procedure for dealing with Data breaches	YES	Will review current data pols & include. 8/1
• Data Retention & Disposal Policies	YES	Renewed by PC 11/24. 8/1
Minutes properly numbered and paginated with a master copy kept for safe-keeping	YES	Renewed. 8/1
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	YES	Asked at each PC mtg. Minuted. 8/1
Adoption of Codes of Conduct for Members	YES	Agreed at PC mtg 5/24. 8/1
Declaration of Acceptance of Office	YES	PC mtg 5/24. 8/1

Date of review of system of Internal Controls..... 1 April 2025

Review of system of Internal Controls carried out by:

Name..... SUE TAPPENDEN Signature..... 

Report submitted to Council (date)..... 1 April 2025

(minute reference)

Next review of system of Internal Controls due.....

Additional comments by reviewer: