

## ORFORD & GEDGRAVE PARISH COUNCIL

The Town Hall, Market Hill, ORFORD, Woodbridge, Suffolk IP12 2NZ

Telephone: 01394 459172

Email: [clerk@orfordandgedgrave-pc.gov.uk](mailto:clerk@orfordandgedgrave-pc.gov.uk)

### ORFORD & GEDGRAVE PARISH COUNCIL

#### INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2026

#### 1. SCOPE OF RESPONSIBILITY

Orford & Gedgrave 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 November meeting. The November meeting of the council approves the level of precept for the following financial year.

The full council meets 10 times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Responsible Financial Officer (RFO). Bank statements are available to view at all meetings. Bank reconciliation and quarterly accounts are presented at the full Parish Council meeting in July, October, January and April. These documents refer to the previous month end. (The meeting in July looks at the month end in June.)

The council carries out regular reviews of its internal controls, systems and procedures. See attached Report.

##### **Clerk to the Council/Responsible Finance Officer:**

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer. The Clerk is responsible for advising on the day-to-day

compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

**Payments:**

All payments are reported to the council for approval. Two members of the council must authorise every payment. The signatories should consider each payment against the relevant invoice presented at the meeting. All authorised signatories are members of the Council. Where delegation permits, as per s.101(1)(a) of the Local Government Act of 1972 and the Council's Financial Regulations, a report will be provided to the next full Council.

**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 January, and regularly reviews its systems and controls.

**Internal Audit:**

The council appoints an independent and competent internal auditor who 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 certificate of audit which is presented to the Council.

**4. REVIEW OF EFFECTIVENESS**

The council has responsibility for conducting an annual review of the effectiveness of the system of internal control, which should include a review of the effectiveness of internal audit. The results of that review must be considered by the Council, which should also approve the Statement of Internal Control.

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Chairman

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RFO/Clerk

Approved and adopted by Orford & Gedgrave Parish Council

Meeting date 11<sup>th</sup> March 2026

## ORFORD & GEDGRAVE PARISH COUNCIL

### 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, the Orford & Gedgrave Parish Council has appointed a Councillor to conduct a review of the system of internal control via the following tests on a yearly 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	Presented to the Council annually in March.
Regular maintenance arrangement for physical assets	Yes	As and when required. Benches, play equipment etc annually.
Annual review of risk and the adequacy of Insurance cover	Yes	
Annual review of financial risk	Yes	
Awareness of Standing Orders and Financial regulations	Yes	
Adoption of Financial and Standing Orders	Yes	Adopted annually
Regular reporting on performance by contractors	Yes	Any work checked before payment.
Annual review of contracts (where appropriate)	Yes	Grass cutting.

Regular bank reconciliation, independently reviewed	Yes	Quarterly by the PC. Annually by the internal and external auditor.
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Monthly by the PC. Annually by the internal and external auditor.
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	No	This may be required by auditors.
Payments supported by invoices, authorised and minuted	Yes	Presented at each meeting.
Regular scrutiny of income records to ensure income is correctly received, recorded, and banked	Yes	Presented at each meeting and checked against bank reconciliation.
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	As above
Scrutiny of grants awarded and declared in cashbook	Yes	
Monthly bank reconciliation reporting to Parish Council	Yes	Recorded on the authorisation for payment sheet at each meeting.
Reporting of inter-bank transfers to Parish council	Yes	As above
Bank reconciliations periodically verified and signed off by a non-signatory Councillor	Yes	Bank recs are given quarterly to every councillor and approved at a full Council meeting.
Quarterly budget monitoring statements reported to Parish council in accordance with Standing Orders.	Yes	This happens at the January, April, July and October meetings.
Contracts of employment for staff	Yes	Notification of pay rise reviewed as and when required.
Contract annually reviewed	No	
Updating records to record changes in relevant legislation	Yes	According to SALC
PAYE/NIC properly operated by the Council as an employer	Yes	

Staff details e.g. Salary payments – held in a secure and appropriate manner	Yes	Payroll undertaken by SALC  Paperwork in locked filing cabinet.
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	Reclaimed quarterly but this depends on the amount to be reclaimed.
CIL reporting to Council in accordance with legislation	Yes	Update on payment sheet given at meetings.
CIL reporting to District in accordance with legislation	Yes	
CIL expenditure in accordance with legislation	Yes	Any payments made checked with the CIL team, report submitted of payments etc at the end of the financial year.
Regular financial reporting to Parish Council	Yes	Every meeting
Regular budget monitoring statements as reported to Parish Council	Yes	Quarterly accounts
Compliance with Open & Accountable Local Government 2014 part 4 regulations:  Officer Decision Reports	Yes  No	Payment sheet is available to view on the website ahead of the meeting, amounts written in the minutes.  Decisions over expenditure discussed at full PC meetings.
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	Yes	Any amount to be spent is agreed by full Council.
Compliance with Data Protection Legislation – Council registered as a Data Controller	Yes	Subscription to ICO
Compliance with General Data Protection Requirements – progress Council has made towards meeting such requirements: Data audit Identify legal basis for processing data Procedures for dealing with Subject Access	Yes	Policies in place to deal with requests. Policies are available on the website and updated annually. Notification of changes via SALC.

Requests Understand how to seek and manage consent Update of policies and privacy notices Data retention and disposal Procedures to detect, report and investigate personal data breaches.		
Minutes properly numbered and paginated with a master copy kept in for safe-keeping	Yes	File of signed minutes kept in the office.
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	As per Standing Orders. Declarations and interests given at the start of every meeting and recorded within the minutes.
Adoption of Codes of Conduct for Members	Yes	Adopted annually by the full Council
Declaration of Acceptance of Office	Yes	

Date of review of system of Internal Controls.....

Review of system of Internal Controls carried out by:

Name.....Signature.....

Report submitted to Council (date).....

(minute reference) .....

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

Additional comments by reviewer: