

WESTHALL 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 procedures, the Westhall Parish Council has appointed a Councillor who is not an authorised signatory to carry out a review of the internal control system. This review should be done at least once a year or more often, depending on the size of the council 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	Yes	Documents reviewed using the 2025 NALC model template and adopted at the 12/05/25 meeting – Item 8, Min 0333 and published on our website.
Adoption of Codes of Conduct for Members	Yes	11/03/23 formally accepted Min 0320. Copy updated to website. All Parish Councillors receive a copy on election/co-option and receive any updates from Clerk.
Declaration of Acceptance of Office For Parish Councillors Declaration of Acceptance of Office For appointment of Chair	Yes	DAO signed at next meeting following election/co-option. Hard and soft copies held by Clerk. Election takes place at Item 1 on the Agenda of the Annual General Meeting held in May. Chair was last elected and

		signed DAO on 12/05/25 Min 0333. Hard and soft copies held by Clerk.
Procedures in place to record and monitor Members' Interests and, where applicable, Gifts and Hospitality	Yes	Online system Register of Interests (ROI) operated by local authority. All Councillors responsible for updating any changes promptly onto the system.
Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions	Yes	Review carried out at the 14/07/25 Min. 0334, Item 8c and published on our website. Further actions recommended by the internal auditor with regards to Westhall Parish Council as Trustees of Recreation Ground Charity noted and are being addressed.
Annual review of council policies and, where applicable	Yes	All policies required are reviewed annually by the Clerk to ensure they are the most up-to-date version and amendments made as and when required.
Annual review of contracts, as applicable	N/A	
Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance)	N/A	
Annual review of risk and the adequacy of Insurance cover	Yes	The Clerk reviewed the adequacy of our insurance cover prior to obtaining quotes for renewal of our annual insurance policy. Acceptance of a quote was agreed at meeting on 08/09/25 for a 1-year term starting 01/10/25 to 30/09/2026.
Annual review of all risk assessments, including financial risks	Yes	Risk Assessment & Management (Financial) reviewed and adopted 09/03/26 Min. 0338.

Regular review of financial records and proper procedures for approving expenditure	Yes	Reviewed bi-monthly at Parish Council Meetings with half-year and end of year budget review.
Regular bank reconciliation, independently reviewed	Yes	Submitted bi-monthly at Parish Council Meetings for approval, checked against bank statements and signed by two Councillors, minuted and published on website.
Payments supported by invoices, authorised and minuted	Yes	Meetings for approval, invoices signed by two Councillors and minuted. Published on website.
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately	N/A	To-date we have never made any S137 expenditure. However, we are aware of the procedures to follow.
Regular inspection of income records to ensure income is correctly received, recorded and banked	Yes	Clerk as RFO submits bank statements to the Parish Council at the bi-monthly Meetings for checking and approval.
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cash-book matches the District Council's notification.	Yes	By RFO/Clerk and submitted to Parish Council at next meeting following payment, signed by two Parish Councillors. Annual CIL Statement presented to Council in March for approval prior to submission to the CIL Office at East Suffolk District Council.
Regular financial reporting to the Parish Council, including Receipts & Payments (or Income & Expenditure) and updates on reserves	Yes	Carried out at bi-monthly Parish Council meetings. Bank reconciliation posted to noticeboard and website.
Regular budget monitoring statements presented to the Parish Council	Yes	Budget reviewed twice yearly or when there have been significant changes to areas of spend.
VAT correctly accounted for: VAT payments identified, recorded and reclaimed in the cash-book and minuted	Yes	VAT payments identified in Accounts Spreadsheet and claims submitted annually or when balance reaches £100.
Maintaining an up-to-date Asset Register	Yes	Clerk maintains the Asset Register, reviews replacement costs and presents to Parish Council annually for review and

		acceptance.
Regular maintenance arrangement for physical assets (street furniture etc)		Annual inspection of assets was carried out and a report presented to the Council at meeting on 31/10/24 meeting, Min. 0329 Item 11.
Staffing and Employment compliance: review of the following: <ul style="list-style-type: none"> • Contracts of employment for staff • 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 	<p>Yes</p> <p>Yes</p> <p>Yes</p> <p>Yes</p>	<p>Last review and update 08/09/25 Min 0335 Item 8e.</p> <p>The Parish Council adopted the revised Grievance and Disciplinary policies at meeting on 12/01/2026 Min. 0337 Item 10. Outsourced to SALC Payroll Services. RTI</p> <p>Operates in accordance with HMRC regulations. Payslips submitted for approval bi-monthly at Parish Council meeting with two signatories signing and online payments made by BACS.</p> <p>Re-declaration due by 30/05/27</p>
Compliance with Local Transparency Code in line with your council's turnover: <ul style="list-style-type: none"> • Annual turnover not exceeding £25,000 (NALC advises that all Councils adhere to the Smaller Authorities Transparency Code as a minimum) 	Yes	Public access to Bank Reconciliations and items of expenditure (except for employee salaries) over £100 set out in minutes.
Compliance with the DCLG 2014 Guide on Open & Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent	N/A	This only applies if you are a parish council which has gross annual income or expenditure (whichever is the higher) exceeding £200,000 • a London borough council • the Common Council of the City of London in its capacity as a local authority

<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>Yes Yes Yes Yes Yes Yes Yes</p>	<p>Council have adopted all required GDPR documents and uploaded to our website. ICO membership renewed to 11/12/25. Audit review and impact assessment on 14/07/25 Min. 0334 Item 8c. 17/06/21 – uploaded to our website.</p> <p>Freedom of Information Policy adopted and uploaded to our website. Data Protection & Information Management Policy adopted 10/09/23. In accordance with current SLCC Policy & Documentation List for Small Councils held by Clerk.</p>
<p>Minutes are properly numbered and paginated, with a master copy securely filed</p>	<p>Yes</p>	<p>All pages numbered and paginated, master copy in Minute folder. Soft copy on Clerk’s laptop and back-up memory card. Public access copies kept on our website.</p>
<p>The Council's website complies with WCAG 2.2 AA accessibility standards</p>	<p>Yes</p>	<p>Update to WCAG 2.2 in May 2025.</p>
<p>Email management: The council has a .gov.uk website and a .gov.uk mailbox for clerk only.</p>	<p>Yes</p>	
<p>IT policy adopted</p>	<p>Yes</p>	<p>Adopted 12/01/26 Min.0337 Item 10.</p>

Date of review of system of Internal Controls: 05/03/26

Review of system of Internal Controls carried out by:

Name: Cllr M Rogers

Signature: CLLR M ROGERS

Report submitted to Council 09/03/26

Minute Reference: 0338

Next review of system of Internal Controls due March 2027

Additional comments by reviewer