

CLOPTON PARISH COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2026

1. SCOPE OF RESPONSIBILITY

Clopton 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 and January meetings. The January meeting of the council approves the level of precept for the following financial year.

The Council meet six times during the financial year. CPC do not have a Finance committee therefore all members of the council monitor progress against objectives, financial systems and procedures, budgetary control and carry out regular reviews of financial matters at each meeting by receiving relevant reports from the parish clerk. The minutes of the meetings of the council are circulated to all members.

A Councillor is appointed to have responsibility for bank reconciliation checks.

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 and is responsible for administering 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. Two members of the council must authorise online payments, or sign any cheque or order for payment. Payments made by cheque or online banking are carried out in accordance with the Council's Financial Regulations. The signatories should consider each payment against the relevant invoice, sign the invoice and initial the cheque counterfoil. All authorised signatories are members of the Council. 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 May, 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 its:

- 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, although as a smaller authority, Clopton Parish Council usually declare themselves exempt.

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.

Chairman

RFO/Clerk

Approved and adopted by Clopton Parish Council

Meeting date: 24th September 2025

CLOPTON 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 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
	Yes or No	
Adoption of Financial Regulations and Standing Orders.	Yes	Financial Regulations and Standing Orders are reviewed and kept up to date whenever changes are made to the model documents. Standing orders and Financial Regulations circulated to all councillors prior to May meeting where they are reviewed by the council.
Adoption of Codes of Conduct for Members	Yes	Circulated to all Councillors prior to meeting and reviewed by council in May meeting.
Declaration of Acceptance of Office	Yes	All councillors signed acceptance of office forms with the Clerk as witness during post election May meeting. The Chairman as elected in May 2025 has signed an acceptance of office declaration.

Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions	Yes	
Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups.	Yes	Documents reviewed in May meeting by council.
Ensuring an up-to-date Register of Assets	Yes	Document reviewed in May meeting by council.
Regular maintenance arrangement for physical assets	N/A	Not applicable as village hall assets managed by Village Hall committee.
Annual review of risk and the adequacy of Insurance cover	Yes	To be reviewed prior to the September 2025 renewal.
Annual review of all risk assessments, including financial risks	Yes	Documents reviewed in May meeting by council.
Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance).	N/A	N/A at this time no contractors in use
Annual review of contracts (where appropriate)	N/A	N/A at this time
Regular bank reconciliation, independently reviewed	Yes	Reviewed by internal auditor Heelis and Lodge. Annual Internal Audit report listed on website. Current account reconciliation reviewed by council member prior to each meeting.
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately.	Yes	All expenditure approved by council. Any interim payments made between meetings are checked and authorised by two signatories and reviewed at next council meeting.
Payments supported by invoices, authorised and minuted.	Yes	All payments have supporting invoices which have to be signed by two signatories. All payments are minuted.

Regular inspection of income records to ensure income is correctly received, recorded and banked.	Yes	Financial report is produced and circulated prior to each meeting giving a summary of bank balances, performance to budget, payments made in FY so far, payments to be made at meeting, emergency payments made between meetings, VAT spent, VAT reclaimed, payments received in FY so far, payments received since last meeting. Financial report is reviewed at each meeting by council and signed off by Chairman.
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cash-book matches the District Council's notification.	Yes	Remittance advices from the District council for the precept are checked against actual payment in and against the request for precept amount. This is listed in the financial report as reviewed at each meeting.
Contracts of employment for staff. Contract annually reviewed. Updating records to record changes in relevant legislation. PAYE/NIC properly operated by the Council as an employer	Yes	NALC model contract As per NALC As per NALC SALC finance carries out payroll
<ul style="list-style-type: none"> - Regular financial reporting to Parish Council, including Receipts & Payments (or Income & Expenditure) and updates on reserves. - Regular budget monitoring statements as reported to Parish Council - VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cash-book and minuted. 	Yes	<p>Financial report is produced and circulated prior to each meeting giving a summary of bank balances, performance to budget, payments made in FY so far, payments to be made at meeting, emergency payments made between meetings, VAT spent, VAT reclaimed, payments received in FY so far, payments received since last meeting. Financial report is reviewed at each meeting by council and signed off by Chairman. Cash book records mirror this report.</p> <p>Anticipated actual verses target budget performance reported in more detail in November meeting.</p>
Compliance with the DCLG 2014 Guide on Open & Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent	Yes	Any decisions reported at council meetings

<p>Compliance with Local Transparency Code in line with your council's turnover:</p> <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 <p>(NALC advises that all Councils adhere to the Smaller Authorities Transparency Code as a minimum.)</p>	Yes	All expenditure minuted at council meetings.
<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 	Yes	<p>The Clerk has in April 2025 been through the ICO parish council workbook and believes standards are adhered to.</p> <p>Privacy notices have been reviewed and are published on the website.</p> <p>SARs form and procedure is published on the web site.</p> <p>ICO's guidelines on data breach would be adhered to.</p> <p>Data retention information is published on the website.</p>
Minutes properly numbered and paginated with a master copy kept in for safe-keeping.	Yes	All minutes have a numerical reference and page numbers. Master copies kept by Clerk, with minutes over 2years old stored in Village Hall filing cabinet. All minutes available on Clopton website.
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality.	Yes	<p>As per code of conduct:</p> <p>Councillors must report at council meeting</p> <p>Any person from whom they have received a gift or hospitality with an estimated value of at least £25.</p> <p>Register of interests is kept up to date.</p> <p>Any interests specific to agenda items are recorded in meeting minutes.</p>
The Council's website complies with WCAG 2.2 AA accessibility standards		<p>In August 2025, the council's website was moved to: https://cloptonparishcouncil.gov.uk/clopton-parish-council/</p> <p>The One Suffolk (hosting) core template</p>

		used complies with WCAG 2.2 AA accessibility standards. Individual documents e.g. Minutes are checked using Microsoft's Accessibility Assistant.
Email management: The council has a generic email account hosted on an authority owned domain		In August 2025, the council's email was moved to: clerk@cloptonparishcouncil.gov.uk
IT policy adopted		Adopted in September 2025.

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

Review of system of Internal Controls carried out by:

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

Report submitted to Council (date)..... 24th September 2025

(minute reference)

Next review of system of Internal Controls due..... May 2026

Additional comments by reviewer: