

COPDOCK AND WASHBROOK PARISH COUNCIL

INTERNAL CONTROL REPORT 2026

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, Copdock and Washbrook 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	Standing Orders adopted May 2025 Financial Regulations adopted April 2025 Published on the Parish Council website – https://copdockandwashbrook.org/
Adoption of Codes of Conduct for Members	YES	Code of Conduct 2020 adopted, updated 2021 Published on the Parish Council website – https://copdockandwashbrook.org/
Declaration of Acceptance of Office	YES	Hard copy held by the Parish Clerk
Procedures in place to record and monitor Members' Interests and, where applicable, Gifts and Hospitality	YES	Standing Orders adopted May 2025

		<p>Gifts and Hospitality Policy adopted May 2023</p> <p>Published on the Parish Council website – https://copdockandwashbrook.org/</p>
<p>Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions</p>	<p>YES</p>	<p>The Council received the Internal Auditors report at the meeting held on 6th May 2025. No matters were raised by the auditor.</p> <p>The Council received the External Auditors report at the meeting held on 5th August 2025. No matters were raised.</p> <p>Both reports are published on the Parish Council website - https://copdockandwashbrook.org/</p>
<p>Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups</p>	<p>YES</p>	<p>On-going throughout the year.</p> <p>Policies, procedures, strategies and regulations are published on the Parish Council website - https://copdockandwashbrook.org/</p>
<p>Annual review of contracts, as applicable</p>	<p>YES</p>	<p>All contracts are agreed by the Council.</p>
<p>Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance)</p>	<p>YES</p>	<p>Ad hoc reporting by parish councillors at Parish Council meetings throughout the year.</p>
<p>Annual review of risk and the adequacy of Insurance cover</p>	<p>YES</p>	<p>An annual standing item on the April agenda.</p>
<p>Annual review of all risk assessments, including financial risks</p>	<p>YES</p>	<p>Risk assessment, including financial risk management and internal controls are agreed at Parish Council meetings and are published on the Parish Council website – https://copdockandwashbrook.org/</p>

Regular review of financial records and proper procedures for approving expenditure	YES	<p>Monthly Budget Reports are approved at Council meetings.</p> <p>Monthly Payment Schedules are approved at Council meetings.</p> <p>Published on the Parish Council website - https://copdockandwashbrook.org/</p>
Regular bank reconciliation, independently reviewed	YES	Bank reconciliations are agreed by a non-signatory councillor at each Council meeting; the action is minuted.
Payments supported by invoices, authorised and minuted	YES	<p>Invoices for payments are authorised by 2 bank signatories.</p> <p>Monthly Payment Schedules are published on the Parish Council website - https://copdockandwashbrook.org/</p>
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately	YES	The power to spend is included on the monthly Payment Schedule which is approved at each Parish Council meeting and published on the Parish Council website - https://copdockandwashbrook.org/
Regular inspection of income records to ensure income is correctly received, recorded and banked	YES	<p>Income is recorded on the monthly Budget Report and agreed at each Parish Council meeting.</p> <p>A copy of the report is published on the Parish Council website – https://copdockandwashbrook.org/</p>
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cash-book matches the District Council's notification	YES	<p>Precept and CIL receipts are recorded on the monthly Budget Report and agreed at each Parish Council meeting.</p> <p>A copy of the report is published on the Parish Council website – https://copdockandwashbrook.org/</p>
Regular financial reporting to the Parish Council, including Receipts & Payments (or Income & Expenditure) and updates on reserves	YES	Monthly Budget Reports are agreed at each Parish Council meeting.

		A copy of the report is published on the Parish Council website - https://copdockandwashbrook.org/
Regular budget monitoring statements presented to the Parish Council	YES	Monthly Budget Reports are agreed at each Parish Council meeting. A copy of the report is published on the Parish Council website - https://copdockandwashbrook.org/
VAT correctly accounted for: VAT payments identified, recorded and reclaimed in the cash-book and minuted	YES	VAT reclaims are approved at Parish Council meetings and minuted. VAT reclaims are recorded on the monthly Budget Report. A copy of the report is published on the Parish Council website – https://copdockandwashbrook.org/
Maintaining an up-to-date Asset Register	YES	The Asset Register is agreed at Parish Council meetings and minuted. A copy of the Asset Register is published on the Parish Council website – https://copdockandwashbrook.org/
Regular maintenance arrangement for physical assets (play areas, street furniture etc)	YES	Matters to be addressed would be highlighted in the annual safety inspection reports and during the undertaking of the annual risk assessment of Parish Council assets.
Staffing and Employment compliance: review of the following: <ul style="list-style-type: none"> • Contracts of employment for staff • Annual performance appraisal • Updating records to record changes in relevant legislation • PAYE/NIC properly operated by the Council as an employer 	YES	<ul style="list-style-type: none"> • staff have been issued with a hard copy of their contract. The Chair of the Council also holds a hard copy of the contract(s) of employment • an annual appraisal is held • records are updated accordingly • the Parish Council uses the HMRC Basic Tool software

<ul style="list-style-type: none"> Pension Regulator re-declaration to be completed every three years 		<ul style="list-style-type: none"> Pension Regulator re-declaration was submitted January 2024
<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	<p>Copdock & Washbrook Parish Council has a turnover between £25k and £200k.</p> <p>A monthly payment schedule of payments equal to or over £100 is published on the Parish Council website.</p> <p>The Parish Council adheres to the Smaller Authorities Transparency Code by publishing all required information on the website – https://copdockandwashbrook.org/</p>
<p>Compliance with the DCLG 2014 Guide on Open & Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent</p>	YES	<p>Compliance is met by presentation of all required documentation at Parish Council meetings and publication on the Parish Council website – https://copdockandwashbrook.org/</p>
<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	<ul style="list-style-type: none"> The ICO registration is renewed annually in November All GDPR policies and procedures have been adopted by the Parish Council and are published on the Parish Council website – https://copdockandwashbrook.org/
<p>Minutes are properly numbered and paginated, with a master copy securely filed</p>	YES	<p>A signed hard copy of the minutes is held by the Parish Clerk.</p> <p>Minutes (draft and then approved) are published on the Parish Council website – https://copdockandwashbrook.org/</p>

The Council's website complies with WCAG 2.2 AA accessibility standards	YES	The Parish Council website is hosted by Suffolk Cloud.
Email management: The council has a generic email account hosted on an authority owned domain	YES	The Parish Council has a Microsoft 365 email and Office license. It owns generic email accounts for the Clerk and each Councillor. The Parish Council owns the website domain hosted by Go Daddy.
IT policy adopted	YES	Adopted September 2025 and published on the Parish Council website – https://copdockandwashbrook.org/

Date of review of system of Internal Controls

Review of system of Internal Controls carried out by:

Name Cllr Jon Moon Signature

Report submitted to Council (date) 3rd February 2026

(minute reference) 3026(v)(e)/2526

Next review of system of Internal Controls due by 31st March 2027

Additional comments by reviewer:

The age of the Parish Council's laptop as used by the Clerk – purchased 2015.