

Copdock & Washbrook Parish Council

Internal Control Statement 2026

1. SCOPE OF RESPONSIBILITY

Copdock & Washbrook 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 economically, efficiently and effectively.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

The Council reviews its obligations and objectives and approves budgets for the following year at its January meeting, if not before. The meeting of the Council approves the level of precept for the following financial year.

The Council monitors the budget progress against objectives, financial systems and procedures, budgetary control and carries out regular reviews of financial matters. A councillor is appointed, on a pro rata basis, (if member numbers allow) to undertake monthly bank reconciliation checks. In addition, the Responsible Financial Officer (RFO) circulates a copy of the monthly bank statements to all councillors for them to check against the monthly Financial Budget Reports and Schedules of Payments.

The full Council meets at least eleven times a year and monitors budget progress against its aims and objectives at each meeting by receiving relevant reports from the RFO.

The Council carries out reviews of its internal controls, systems and procedures, at least annually.

Clerk to the Council/Responsible Finance Officer (RFO):

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is also the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for advising on the 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. Payments made by cheque or online banking are carried out in accordance with the Council's Financial Regulations. All authorised signatories are members of the Council; no officer of the Council is permitted to sign cheques or authorise payments. 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 to the next full Council meeting.

Two members of the Council must sign each order for payment. The signatories should consider each payment against the relevant invoice, sign the invoice and initial the covering Schedule of Payments summary.

Copdock & Washbrook Parish Council has set up an online payment authorisation system for two bank signatories with its banking provider, Unity Trust Bank. To satisfactorily mitigate any risks, the Council has introduced the following measures:

- a. payments to be made will be checked in accordance with the Parish Council Financial Regulations
- b. a schedule of payments will be presented to the Council for approval in accordance with the Parish Council Financial Regulations
- c. a copy of each invoice to be paid will be approved by two bank signatories in accordance with the Parish Council Financial Regulations
- d. the RFO is responsible for setting up the online payments, ready for authorisation
- e. all banking signatories are notified, by email, that payments are ready for authorisation

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 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 Auditor:

The Parish Council is required to complete and submit an Annual Governance and Accountability Return, submitted to PKF Littlejohn, the external auditor.

The external auditor completes and submits their findings in an annual certificate of audit, which is presented to the Council.

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 review of how effective the internal audit is. The results must be shared with the Council.

The Council should approve the Internal Control Statement.

A Ward

Chair: A Ward

S Frankis

Clerk/RFO: S Frankis

APPROVED and ADOPTED by Copdock & Washbrook Parish Council 3rd February 2026, minute no: 3026(v)(d)/2526.