

SUDBURY TOWN COUNCIL – March 2025 (RFO)

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 Sudbury Town 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 Town Council has appointed a non-signatory Councillor to conduct a review of the system of internal control via the following tests on a quarterly 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 | No | Under review |
| Regular maintenance arrangement for physical assets | No | Under review |
| Annual review of risk and the adequacy of Insurance cover | Yes | 31/3/2025 |
| Annual review of financial risk | Yes | 31/3/2025 |
| Awareness of Standing Orders and Financial regulations | Yes | New Finance Regulations drafted by NALC adopted 12/03/2025 |
| Adoption of Financial and Standing Orders | | Update adopted by Full Council 12/03/2025 |
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| Regular reporting on performance by contractors | No | Contractor list being created to ensure effective monitoring – checked by RFO 31/3/2025. |

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| Quarterly review of contracts – to be updated on website | Yes | Contract list reviewed quarterly by RFO updated on website 01/04/2025 |
| Contracts of employment for staff | Yes | Reviewed annually by Admin Manager – all new starters given up to date contracts 01/04/2025. Legislation/HR training regularly undertaken by Admin Manager. Outsourced |
| Contract annually reviewed | Yes | |
| Updating records to record changes in relevant legislation | Yes | |
| PAYE/NIC properly operated by the Council as an employer | N/A | |
| Regular financial reporting to Town Council | Yes | Monthly Finance Committee |
| Regular budget monitoring statements as reported to Town Council | Yes | Monitored by RFO/Town Clerk and reported at monthly Finance Committee |
| Compliance with DCLG Guide <i>Open & Accountable Local Government</i> 2014, Part 4: Officer Decision Reports | Yes | Committee decisions checked by RFO/Town Clerk prior to payments being authorised. Audited by Councillors independently on a quarterly basis. Last Audit 11/04/2025. |
| Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500 | Yes | Monthly Finance Committee. |
| Verifying that the Council is compliant with the General Data Protection Regulation requirements Are the following in place: <ul style="list-style-type: none"> • Audit / Impact Assessment • Privacy Notices • Procedures for dealing with Subject Access Requests • Procedure for dealing with Data breaches • Data Retention & Disposal Policies | Yes | Data Protection Policy has been updated. Approved at Policy Committee 18/07/2024 Council is compliant when dealing with breaches which is undertaken by the Admin Manager/Data Protection Officer. |
| Minutes properly numbered and paginated with a master copy kept in for safekeeping | Yes | Checked by Admin Manager 31/03/2025. |

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| Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality | Yes | Declared on website. Councillors are asked to declare interests/gifts at every meeting. |
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| Adoption of Codes of Conduct for Members | Yes | Suffolk County Council Code of Conduct adopted. |
| Declaration of Acceptance of Office | Yes | Checked on website by Admin Manager 26/6/2024. |
| Documentation required to be uploaded on to the website by law. | Yes | Checked on website by Admin Manager 31/03/2025. Notice of conclusion of Audit published. |

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

Review of system of Internal Controls carried out by:

Name Debbie Deeks Signature 

Report submitted to Council (date) 8/4/2025

(minute reference)

Next review of system of Internal Controls due Year-end April 2025

Additional comments by reviewer:

