

SUDBURY TOWN COUNCIL – January 2024 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	Asset Register being completely updates and all data transferred on to Rialtas – deadline March 2024.
Regular maintenance arrangement for physical assets	No	Needs to be reviewed
Annual review of risk and the adequacy of Insurance cover	Yes	Risk Strategy approved full council 14/3/2023. Insurance policy expires 1/4/2024 and is currently under review.
Annual review of financial risk	Yes	Finance Committee reviewed funds for investments RFO opened new account with higher interest for longer term investment.
Awareness of Standing Orders and Financial regulations	No	RFO to provide finance training and review and update standing orders. Management meetings to be reinstated from March 2024.

Adoption of Financial and Standing Orders	No	RFO to update Financial Regulations and take to Finance Committee for approval.
Regular reporting on performance by contractors	No	Needs to be reviewed
Annual review of contracts (where appropriate)	Yes	RFO reviews contract on a quarterly basis as part of internal control framework.
Contracts of employment for staff Contract annually reviewed	Yes	New members of staff employed in the last quarter have correct contracts in place.
	No	Contracts will be reviewed as part the restructuring process.
Updating records to record changes in relevant legislation	No	Needs to be reviewed.
PAYE/NIC properly operated by the Council as an employer	N/A	Operated by SGW
Regular financial reporting to Town Council	Yes	Monthly Finance Committee meetings with RFO in attendance.
Regular budget monitoring statements as reported to Town Council	Yes	Monthly Finance Committee meeting with RFO in attendance. Final budget for 2024/45 agreed at Full Council 9/1/2024.
Compliance with DCLG Guide <i>Open & Accountable Local Government</i> 2014, Part 4: Officer Decision Reports	Yes	All decisions recorded vis the minutes which are available online. Minutes are checked by DFO for authority to spend prior to payment. Sampled checked 16/1/2024.
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	Yes	Approved and recorded. Minutes are checked by DFO for authority to spend prior to payment. Sampled checked 16/1/2024.
Verifying that the Council is compliant with the General Data Protection Regulation requirements	No	Needs to be reviewed. Town Clerk and RFO undergoing Data Protection training through SALC.

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 	No	Needs to be reviewed. Town Clerk and RFO undergoing Data Protection training through SALC.
Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes	Sample checked by RFO 16/1/2024.
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	Non recorded 16/1/2024.
Adoption of Codes of Conduct for Members	Yes	Updated by Suffolk County Council – adopted June. No recorded breaches checked by RFO 16/1/2024.
Declaration of Acceptance of Office	Yes	

Date of review of system of Internal Controls.....16/1/2024.....

Review of system of Internal Controls carried out by:

Name.....*Debbie Deeks*.....Signature.....*[Signature]*.....

Report submitted to Council (date).....*6/2/2024*.....

Finance Committee

(minute reference)

Next review of system of Internal Controls due.....March 2024.....

Additional comments by reviewer:

