

SUDBURY TOWN COUNCIL – September 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	Under review
Regular maintenance arrangement for physical assets	No	Under review
Annual review of risk and the adequacy of Insurance cover	Yes	31/3/2024
Annual review of financial risk	Yes	31/3/2024
Awareness of Standing Orders and Financial regulations	Yes	New Finance Regulations drafted by NALC
Adoption of Financial and Standing Orders		Update adopted by Full Council 11/6/2024
Regular reporting on performance by contractors	No	Contractor list being created to ensure effective monitoring.
Annual review of contracts (where appropriate)	Yes	Contract list reviewed quarterly by RFO.

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.
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 26/9/2024. Notice of conclusion of Audit published.

Date of review of system of Internal Controls..... 26/9/2024

Review of system of Internal Controls carried out by:

Name..... Debbie Deeks Signature..... 

Report submitted to Council (date).....

(minute reference)

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

Additional comments by reviewer: