

## SUDBURY TOWN COUNCIL – March 2024

### 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.

<b>CONTROL TEST</b>	<b>TEST DONE</b>	<b>COMMENTS – check documents and initial</b>
	Yes or No	
Ensuring an up to date Register of Assets	No	Asset Register is currently being reconciled and updated and then will be transferred on to Rialtas.
Regular maintenance arrangement for physical assets	No	Needs to be reviewed.
Annual review of risk and the adequacy of Insurance cover	Yes	Reviewed March 2024
Annual review of financial risk	Yes	Reviewed March 2024. Finance Committee review investments March 2024.
Awareness of Standing Orders and Financial regulations	Yes	RFO provides regular finance training for staff.
Adoption of Financial and Standing Orders	Yes	Reviewed February 2024

Regular reporting on performance by contractors	No	System needs to be implemented to monitor contractor performance.
Annual review of contracts (where appropriate)	Yes	RFO review contract list on a quarterly basis and also conducts a full annual review – March 2024.
Contracts of employment for staff	Yes	Under the restructuring new contracts have been issued to Managers and all new staff have new contracts in place. Existing staff contracts are currently under review.
Contract annually reviewed		
Updating records to record changes in relevant legislation	No	New Administration Manager to undergo HR legislation training.
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 meeting with RFO in attendance.
Regular budget monitoring statements as reported to Town Council	Yes	Monthly Finance Committee meeting with RFO in attendance. Final Budget agreed at Full Council 9/1/2024.
Compliance with DCLG Guide <i>Open &amp; Accountable Local Government 2014, Part 4:</i> Officer Decision Reports	Yes	All decisions recorded via the minutes which are available online. Minutes are checked by DFO for authority to spend prior to payment.
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	Yes	Approved and recorded. Minutes are checked by the DFO for authority to spend prior to payment.
Verifying that the Council is compliant with the General Data Protection Regulation requirements  Are the following in place: <ul style="list-style-type: none"> <li>• Audit / Impact Assessment</li> <li>• Privacy Notices</li> <li>• Procedures for dealing with Subject Access Requests</li> </ul>	No	The Town Clerk and RFO have received data protection training February 2024. Whole GDPR system is currently under review., including the Council retention policy.

<ul style="list-style-type: none"> <li>• Procedure for dealing with Data breaches.</li> <li>• Data Retention &amp; Disposal Policies</li> </ul>		
Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes	Sample checked 29/4/2024.
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	Registers are on the website. Reviewed by RFO 29/04/2024.
Adoption of Codes of Conduct for Members	Yes	Code of Conduct adopted 16 <sup>th</sup> May 2023
Declaration of Acceptance of Office	Yes	Reviewed 29/04/2024
Documentation required to be uploaded on to the website by law.	Yes	Website checked 29/4/2024.

Date of review of system of Internal Controls.....30<sup>th</sup> April 2024.....

Review of system of Internal Controls carried out by:

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

Report submitted to Council (date).....30/4/2024.....

(minute reference) .....

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

Additional comments by reviewer:

