

## SUDBURY TOWN COUNCIL – June 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.

<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	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 – awareness training to be conducted by the RFO.
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 review quarterly by RFO.
Contracts of employment for staff	Yes	Reviewed annually by Admin Manager – all new starter given up to date contracts.
Contract annually reviewed	Yes	
Updating records to record changes in relevant legislation	Yes	Legislation/HR training regularly undertaken by Admin Manager.
PAYE/NIC properly operated by the Council as an employer	N/A	Outsourced
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 &amp; Accountable Local Government 2014, Part 4:</i>  Officer Decision Reports	Yes	Committee decisions checked by RFO/Town Clerk prior to payments being authorised. Audited by Councillors independently on a quarterly basis.
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"> <li>• Audit / Impact Assessment</li> <li>• Privacy Notices</li> <li>• Procedures for dealing with Subject Access Requests</li> <li>• Procedure for dealing with Data breaches</li> <li>• Data Retention &amp; Disposal Policies</li> </ul>	No	Data Protection Policy is under review.  Council are 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 26/6/2024.

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 26/6/2024.

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)..... *2/7/2024* .....

(minute reference) .....

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

Additional comments by reviewer:

