

## BURSTALL PARISH COUNCIL

### INTERNAL CONTROL REPORT 2026

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability through requirements related to internal control and internal audit.

Whilst the Parish 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 procedures, the Burstall Parish Council has appointed a Councillor who is not an authorised signatory to carry out a review of the internal control system. This review should be done at least once a year or more often, depending on the size of the council using the following checks. A written report of any findings must be submitted to the Council and formally recorded in the minutes.

CONTROL TEST	TEST DONE	COMMENTS check documents and initial
Adoption of Financial Regulations and Standing Orders  Ensuring Financial Regulations and Standing Orders are reviewed and kept up to date whenever changes are made to the model documents	✓	Financial Regulations: adopted May 2025  Standing Orders: adopted May 2025  Published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
Adoption of Codes of Conduct for Members	✓	Code of Conduct adopted May 2022  Published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
Declaration of Acceptance of Office	✓	Hard copy held by the Parish Clerk
Procedures in place to record and monitor Members’ Interests and, where applicable, Gifts and Hospitality	✓	Link on Parish Council website to Registers of Interest published on Babergh District Council website.  Gifts & Hospitality Policy adopted November 2020, updated January 2026.

		Published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions	✓	The internal audit report was received by the Council at the meeting held on 14 <sup>th</sup> May 2025.  No matters were raised.
Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups	✓	Council policies and procedures have been reviewed and adopted throughout the year and published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
Annual review of contracts, as applicable	✓	Review of the grass cutting contract is overdue.
Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance)	✓	Adhoc reporting by parish councillors at Parish Council meetings throughout the year.
Annual review of risk and the adequacy of Insurance cover	✓	A standing item on the May Parish Council meeting agenda.
Annual review of all risk assessments, including financial risks	✓	Risk assessment, including financial risk management and internal controls are agreed at Parish Council meetings and are published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
Regular review of financial records and proper procedures for approving expenditure	✓	Monthly budget reports are approved at Parish Council meetings .  Monthly Payment Schedules are approved at Parish Council meetings.  Published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
Regular bank reconciliation, independently reviewed	✓	Bank reconciliations are agreed by a non-signatory councillor; the action is minuted.
Payments supported by invoices, authorised and minuted	✓	Invoices for payments are authorised by two bank signatories.

		Monthly Payments Schedules are shown in the Minutes and published on the website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately	✓	The power to spend is included on the monthly Payment Schedule which is approved by the Council and published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
Regular inspection of income records to ensure income is correctly received, recorded and banked	✓	Income is recorded on the monthly Budget Report and approved at each Parish Council meeting.  A copy of the Report is published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cash-book matches the District Council's notification	✓	Precept receipts are recorded on the monthly Budget Report and agreed at Parish Council meetings.  A copy of the Report is published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>  The Council holds no CIL.
Regular financial reporting to the Parish Council, including Receipts & Payments (or Income & Expenditure) and updates on reserves	✓	Monthly Budget Reports are agreed at each Parish Council meeting.  A copy of the Report is published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
Regular budget monitoring statements presented to the Parish Council	✓	Monthly Budget Reports are agreed at each Parish Council meeting.  A copy of the Report is published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>
VAT correctly accounted for: VAT payments identified, recorded and reclaimed in the cash-book and minuted	✓	VAT is recorded on the monthly Budget Report.  VAT Reclaims are approved at Parish Council meetings and minuted.

Maintaining an up-to-date Asset Register	✓	<p>The Asset Register is agreed, at least annually, at Parish Council meetings and minuted.</p> <p>A copy of the Asset Register is published on the Parish Council website - <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a></p>
Regular maintenance arrangement for physical assets (play areas, street furniture etc)	✓	<p>Cllr L Raby undertakes regular inspections of Parish Council assets.</p> <p>Refurbishment of the BT telephone kiosk is nearing completion.</p>
<p>Staffing and Employment compliance: review of the following:</p> <ul style="list-style-type: none"> <li>• Contracts of employment for staff</li> <li>• Annual performance appraisal</li> <li>• Updating records to record changes in relevant legislation</li> <li>• PAYE/NIC properly operated by the Council as an employer</li> <li>• Pension Regulator re-declaration to be completed every three years</li> </ul>	✓	<ul style="list-style-type: none"> <li>• Employee has a hard copy of contract as well as the Chair</li> <li>• An annual appraisal is held</li> <li>• Records are updated accordingly</li> <li>• The Parish Council uses the HMRC Basic Tool software</li> <li>• Pension Regulator re-declaration submitted April 2025</li> </ul>
<p>Compliance with Local Transparency Code in line with your council's turnover:</p> <ul style="list-style-type: none"> <li>• Annual turnover not exceeding £25,000</li> <li>• Annual Turnover between £25,000 and £200,000</li> <li>• Annual Turnover over £200,000</li> </ul> <p>(NALC advises that all Councils adhere to the Smaller Authorities Transparency Code as a minimum)</p>	✓	<p>The Parish Council's turnover does not exceed £25,000.</p> <p>The Parish Council complies with the Smaller Authorities Transparency Code by publishing all required information on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a></p>
<p>Compliance with the DCLG 2014 Guide on Open &amp; Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent</p>	✓	<p>Compliance is met by presentation of all required documentation at Parish Council meetings and publication on the Parish Council website - <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a></p>

<p>Verifying that the Council is compliant with the General Data Protection Regulation (GDPR) requirements and the following are in place:</p> <ul style="list-style-type: none"> <li>• Registered with the ICO</li> <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>	✓	<ul style="list-style-type: none"> <li>• The ICO registration is renewed annually in July</li> <li>• All GDPR policies and procedures are up to date and have been adopted by the Parish Council. GDPR policies and procedures are published on the Parish Council website - <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a></li> </ul>
Minutes are properly numbered and paginated, with a master copy securely filed	✓	<p>A signed, hard copy of the meetings is held by the Parish Clerk.</p> <p>Minutes (draft and then approved) are published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a></p>
The Council's website complies with WCAG 2.2 AA accessibility standards	✓	The Parish Council website is hosted by Suffolk Cloud.
Email management: The council has a generic email account hosted on an authority owned domain	✓	The Parish Council is email address is <a href="mailto:clerk@burstall-pc.gov.uk">clerk@burstall-pc.gov.uk</a>
IT policy adopted		Adopted September 2025 and published on the Parish Council website – <a href="https://burstall-pc.gov.uk">https://burstall-pc.gov.uk</a>

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

Review of system of Internal Controls carried out by:

Name Cllr Keith Raby Signature .....

Report submitted to Council (date) 11<sup>th</sup> March 2026

(minute reference) 531(ii)/2526

Next review of system of Internal Controls due March 2027