WALDRINGFIELD PARISH COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31ST MARCH 2026

1. SCOPE OF RESPONSIBILITY

Waldringfield Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The council is responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can, therefore, only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:
The Council reviews its obligations and objectives and approves budgets for the following year at its November, December or January meeting. The November/December/January meeting of the council approves the level of precept for the following financial year.

The full council meets 11 times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Parish Clerk/Responsible Financial Officer.

The council carries out regular reviews of its internal controls, systems and procedures. See attached report.

Clerk to the Council/Responsible Finance Officer:
The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk is responsible for advising on the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments:
All payments are reported to the council for approval. Two members of the council must approve every order for payment. The signatories should consider each payment against the relevant invoice. Minutes will detail the names of councillors to approve the monthly online BACS payments to be made. All authorised signatories and online banking signatories are members of the Council. Where delegation permits, as per s.101(1)(a) of the Local Government Act of 1972 and the Council's Financial Regulations, a report will be provided to the next full Council.

Income:
All income is received and banked in the council's name in a timely manner and reported to the council.

Risk Assessments/Risk Management:
The council reviews its risk assessment annually in February/March, and regularly reviews its systems and controls.

Internal Audit:
The council appoints an independent and competent internal auditor who reports to the council on an annual basis on the adequacy of its:

- Records
- Procedures
- Systems
- Internal control
- Regulations
- Risk management

External Audit:
When required, the council's external auditors submit an annual certificate of audit which is presented to the Council.

4. REVIEW OF EFFECTIVENESS

The council has responsibility for conducting an annual review of the effectiveness of the system of internal control, which should include a review of the effectiveness of internal audit. The results of that review must be considered by the Council, which should also approve the Statement of Internal Control.

Original signed by: *Original signed by:*

_____ _____

Chairman RFO/Clerk

Approved and adopted by Waldringfield Parish Council

Meeting date: 10 March 2026

WALDRINGFIELD PARISH COUNCIL

REVIEW OF INTERNAL FINANCIAL CONTROLS AND OF THE ANNUAL INTERNAL AUDIT (February 2026)

The Accounts & Audit (England) Regulations 2015 aims to strengthen the governance and accountability of local councils through requirements related to internal control and internal audit. To meet these requirements, Waldringfield Parish Council has reviewed the effectiveness of the internal audit (its independence, competence, proportion and scope) and has also examined the adequacy and effectiveness of the Council's financial management and its system of internal control.

Cllrs Elliot and Gold met with the Clerk on 26 February 2026 to undertake a review of financial systems. Councillors used the following test list (as recommended by the Suffolk Association of Local Councils), to assure themselves that procedures have been followed. The Internal Auditor's report for the financial year 2024-25 was considered at the WPC meeting on 13th May 2025.

Control Test	Tested	Comments
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*	**YES**	Cllrs reviewed these are available on the website. Adopted 13.05.25 – Minutes 13.05.25 Annual Parish Council Meeting – ref: 2153 pp 10
Adoption of Codes of Conduct for Members	**YES**	Cllrs confirmed posted on website. Adopted 13.05.25 – Minutes 13.05.25 Annual Parish Council Meeting – ref: 2153 pp 10
Declaration of Acceptance of Office	**YES**	Noted Cllrs are accounted for; Chair and VC for 2025 further noted. New Cllr Ratcliffe signed the form in the meeting 13 Jan 2026.
Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions	**YES**	IA report reviewed. No comments to action. Council reviewed and accepted report Annual Parish Council Meeting – Minute reference 2152 pp 7c
Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups	**YES**	Key policies reviewed annually (eg Standing Orders, Financial Regulations, Grant Awarding Policy etc). Others on a cyclical basis or as required by changes to legislation.
Annual review of contracts, as applicable	**YES**	Annual review and approval of footpath cutting contract. Reviewed in March – Last reviewed 11 March 2025 meeting ref: 2143 pp11a. Noted next review 10 March 2026.
Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance)	**YES**	Councillors with responsibility for the area regularly feedback to Council on performance of contractors and agree any actions required.
Annual review of risk and the adequacy of Insurance cover	**YES**	Adequacy of Insurance cover is reviewed annually in October with a Councillor and the Clerk who write a report to council. Last reviewed September 2025 – Report to Council reviewed. Full council approved 09 Sep 25 meeting ref: 2180 pp 9a. Cllrs recommend working papers remain in the file so the Asset Register at the time can be assessed.

Annual review of all risk assessments, including financial risks	**YES**	All risks are reviewed annually in February / March. Most recent Management Review and Risk Assessment approved 11 Mar 2025. Due for next review 10 Mar 2026.
Regular review of financial records and proper procedures for approving expenditure	**YES**	Payments and invoices are submitted each meeting. Council approves the payments. Payments authorised by 2 councillors; noted in minutes. Cllrs reviewed September 2025 minutes – noted payments authorised ref: 2180 pp 9c. and corresponding invoice pack.
Regular bank reconciliation, independently reviewed	**YES**	Reconciliation prepared monthly, authorised by Council and independently reviewed/signed in meeting. Cllrs reviewed 13 May 2025 bank reconciliation, noted council approval minute ref: 2158 pp11c (10 June 2025 meeting).
Payments supported by invoices, authorised and minuted	**YES**	See above – Cllrs reviewed payment from 09 Sept 25 meeting and verified councillor reviews and signs invoices in finance pack, minute reference of approval by council 2180 pp 9c
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately	**YES**	Most payments in this category are regular repeat payments. Unusual payments are recorded. Section 137 payments are listed and recorded separately in Budget and accounting documents. Cllrs reviewed draft budget 11 Nov 25 – and S137 is budgeted for separately. Grant Fund reviewed annually with budget, Grant Awarding policy reviewed annually updating limits as prescribed by government.
Regular inspection of income records to ensure income is correctly received, recorded and banked	**YES**	Receipts are listed and presented to council as received. Councillor independently reviews in the meeting in which its presented. Cllrs reviewed October 25 receipts pack and verified acceptance by Council 14 Oct 25 – ref: 2184 pp 10a
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cashbook matches the District Council's notification	**YES**	Precept and CIL funds identified separately. Cllrs reviewed receipts pack from 25 Apr 25 – noting remittance advice from ESC for Precept (VWAL003) and note acceptance 13 May 25 ref: 2158 9a.
Regular financial reporting to the Parish Council, including Receipts & Payments and updates on reserves	**YES**	Council receives monthly financial reporting. Cllrs inspected 12 Aug 25 supporting documents and note the Cost Centre to Budget report. Cash Flow Statement also provided monthly.
Regular budget monitoring statements presented to the Parish Council	**YES**	See above. Cost centre report provides spend in budgets monthly.
VAT correctly accounted for: VAT payments identified, recorded and reclaimed in the cashbook and minuted	**YES**	VAT is identified on all payments when incurred. Cllrs reviewed the interim claim (01/09/25 – 30/11/25). Viewed invoices noted and VAT claimed was supported by invoices. Payment 49 - Invoice 3043142 was reviewed and verified on VAT return.
Maintaining an up-to-date Asset Register	**YES**	Asset register is updated as required and linked to purchase dates of new assets. Register approved by Council annually in May (Cllrs noted 13 May 25 ref: 2152 pp 7i. Cllrs reviewed the current asset register (26 Feb 26). Note Register is also reviewed in Sept / October when adequacy of insurance is considered. Cllrs recommend maintaining a record of the interim asset register (as at Sept/Oct) to support report to Council.
Regular maintenance arrangement for physical assets (play areas, street furniture etc)	**YES**	Playing field assets inspected monthly, and report to council made. Cllrs reviewed 05 Dec 25 inspection, noted minutes 09 Dec 25 ref: 2193 pp9. Street furniture and other assets

		reviewed quarterly. Cllrs reviewed Q4 inspection report 14 Oct 25 ref: 2184 pp8
Staffing and Employment compliance: review of the following:		
• Contracts of employment for staff	**YES**	Cllrs reviewed the contract of employment – dated July 2021.
• Annual performance appraisal	**YES**	PA conducted annually, and are in the employment file. Most recent reviewed by Cllrs – dated 01 Apr 25.
• Updating records to record changes in relevant legislation	**YES**	Council uses HMRC PAYE tools to process payroll and updates to latest version. Changes to legislation otherwise are updated in Council policies as required.
• PAYE/NIC properly operated by the Council as an employer	**YES**	PAYE tools provide accurate calculation of remittances due, Council pays calculated amounts with supporting evidence from the system.
Pension Regulator re-declaration to be completed every three years	**YES**	Council does not have a qualifying employee. Most recent declaration 05 Dec 2025. Cllrs note the Clerk (only employee) may qualify for auto-enrolment this year.
Compliance with Local Transparency Code in line with your council's turnover:		
• Annual turnover not exceeding £25,000	**NA**	
• Annual Turnover between £25,000 and £200,000	**YES**	No applicable code, however, the Council complies with the *Smaller Authorities Transparency Code* and understands it will be under that compliance for the following FY. A broader review will be undertaken in March 2026.
• Annual Turnover over £200,000	**NA**	
Compliance with the DCLG 2014 Guide on Open & Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent	**YES**	No decisions to review
Verifying that the Council is compliant with the General Data Protection Regulation (GDPR) requirements and the following are in place:		
Registered with the ICO	**YES**	Cllr reviewed registration certificate – note registered to Feb 2027.
Audit / Impact Assessment	**YES**	No new activities in this FY to consider. Understood that new activities that collect and/or retain information require impact assessment and development of procedures.
Privacy Notices	**YES**	Privacy Notice is published (Cllrs viewed on Website). Cllr note contact details require amendment. Clerk to action.
Procedures for dealing with Subject Access Requests	**YES**	Clerk aware of procedures and ICO processes.
Procedure for dealing with Data breaches	**YES**	Clerk aware of procedures and ICO processes.
Data Retention & Disposal Policies	**YES**	Noted in Data Protection and Information Management Policy. Cllr reviewed policy and is posted on website.

Minutes are properly numbered and paginated, with a master copy securely filed	**YES**	Cllr viewed Minutes from 08 July 2025, and following 12 August 2025 – all correct.
The Council's website complies with WCAG 2.2 AA accessibility standards	**YES**	Cllrs reviewed the Wave software assessment and noted deficiencies. These are reflected in the Website Accessibility Statement v2023. Will be reviewed 10 March 2026.
Email management: The council has a generic email account hosted on an authority owned domain	**YES**	Council has a proprietary website – www.waldringfieldparishcouncil.gov.uk. All Councillors and Clerk have a dedicated council-owned email address – eg: clerk@waldringfieldparishcouncil.gov.uk
IT policy adopted	**YES**	As this is a new policy, this was in development and to be adopted 10 Mar 26.

Date of review of System of Internal Controls: **26 February 2026**

Review of system Internal Controls carried out by:

Name **Cllr Serena Gold** Signature. (*original signed by)*

Name **Cllr Janet Elliot** Signature (*original signed by)*

Report submitted to Council 10 March 2026

(Minute reference)

Next review of system of Internal Controls due: March 2027