THURSTON PARISH COUNCIL

INTERNAL CONTROL REVIEW – 2026-2027

The Accounts & Audit (Amendment) (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 and 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 Parish Council has appointed a 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. The tests carried out during the year should enable the Council to respond in the affirmation to Assertion 2 of the Annual Governance and Accountability Return "We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness".

CONTROL TEST	TEST DONE	AIAR	COMMENTS – check documents & initial
	Yes/No	Objective	
Asset Register: • ensuring up-to-date Register of Assets • held in accordance with Proper Practices • Annually reviewed	Yes	H	2 x picnic tables to be added. 54 Barleyfields land added. Thurston Park allotments added.
Regular maintenance arrangements for physical assets	Yes	H	Reported by Deputy Clerk at monthly meetings. ROSPA annual assessment of play equipment carried out.
Annual review of risk and adequacy of Insurance cover	Yes	C	Reviewed at annual meeting in May 2026. Cyber insurance renewed 1st April 2026.
Annual review of Fidelity Guarantee and adequacy of cover	Yes	C	Fidelity guarantee stands at £1m. Agreed too expensive to increase further at annual meeting in May 2026.
Annual review of Financial Risk	Yes	C	Reviewed by P&R committee Feb 2026
Annual review of Risk Strategy	Yes	C	Reviewed by P&R committee Feb 2026. Mid-term review to be carried out July 2026
Annual review of Internal Controls	Yes	C	Reviewed by P&R committee Feb 2026
Awareness of Standing Orders & Financial Regulations	Yes	C	Reviewed at annual meeting in May 2026 when Clerk and RFO roles separated.
Annual review of Financial & Standing Orders	Yes	C	Reviewed at annual meeting in May 2026
Annual review of contracts (where appropriate)	Yes	B/J	Reviewed on an on-going basis. New cleaning contract for pavilion issued.
Regular reporting on performance by contractors	Yes	B/J	Monitored by Clerk & Deputy.
Numerical orders placed in accordance with Financial Regulations	Yes	B/J	Order book held by RFO and used for all purchases except minor items such as stationery.
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	B	Reported in detail at monthly Parish meetings.
Payments supported by invoices, authorised and minuted	Yes	B	As a bank signatory this is part of my checks whenever I am authorising payments.

			All purchases are signed off by the RFO and the Chair / Vice Chair.
Scrutiny of internet bank payments including authorisation procedures	Yes	B	Checked monthly. Redwood savings account opened in 2025.
Scrutiny of grants awarded by the Council and declared in cashbook	Yes	B	Discussed and approved at main monthly meetings.
Scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	E	Reported monthly to the PC, checked by the Chair and Vice Chair.
Scrutiny of grants received by the Council and declared in cashbook	Yes	E	None received to date.
Monthly bank reconciliation reporting to Parish Council	Yes	I	At every monthly meeting.
Review of inter-account transfers by the RFO	Yes	I	Reviewed and I have seen journals.
Reporting of inter-bank transfers at appropriate Parish Council Meetings	Yes	I	At every monthly meeting.
Bank Reconciliations periodically verified and signed off by a non-signatory Councillor	Yes	I	Signed off by Vice Chair.
Budget setting process in accordance with Proper Practices	Yes	D	Budget reviewed by P&R committee in Dec. Reviewed and approved by the Council in Jan 2026.
Quarterly budget monitoring statements reported to Parish Council	Yes	D	Q4 not reported but accounts signed off. Q1 to be reported at Aug meeting including summary of Q4.
Scrutiny to ensure precept recorded in the cashbook agrees to MSDC notification	Yes	E	£115,242.50 received 02/04/26. Recorded in cash book.
Monthly reconciliation of Corporate Credit Card operated by the RFM. Verification process in place	Yes	A	All signed off by Vice Chair.
Contracts of employment in place for all staff	Yes	G	RFO confirmed these are all in order and locked away securely.
Staff contracts annually reviewed	Yes	G	Review in progress due to change in legislation
Annual performance review for all staff	Yes	G	Carried out where appropriate
Records updated to reflect relevant legislation	Yes	G	On-going – due to change in legislation
PAYE/NIC/Pension properly operated by the Council as an employer	Yes	G	Confirmed as being a bank signatory to salary payments.
Staff Details e.g. salary payments - held in a secure & appropriate manner	Yes	G	Yes – shown the file and cabinet.
VAT payments identified, recorded and reclaimed in the cashbook	Yes	A	Q4 VAT £3,781.07 repaid 10/04/26. Q1 claim to be submitted early July 2026
CIL reporting to Council in accordance with legislation	Yes	E/B	Monthly detailed reports to main council
CIL reporting to District in accordance with legislation	Yes	E/B	CIL report received by District Council – Confirmed that all is in order.
CIL expenditure in accordance with legislation	Yes	E/B	All signed off with full PC approval
Compliance with 2014 Regulations: Officer Decision Reports	Yes	L	Reported as necessary at full council
Compliance with Local Transparency Code 2015: Quarterly: Items of expenditure over £500; requests for tender over £5,000; contracts awarded over £5,000. Annually: staff breakdown; contracts issued over £5,000; counter fraud work	Yes	L	All to be reported at PC meeting Aug 2026. Last year's figures published on web site.
Model Publication Scheme • Tailored to the parish council	Yes	L	Details on web site – recently updated.

• Published on the website			
Compliance with Data Protection Legislation – Council registered as a Data Controller	Yes	O	Registered with Information Commissioners Office. Model Publication Scheme is in accordance with the Freedom of Information Act 2000.
Compliance with General Data Protection Regulations: • Data Audit Impact Assessment completed for new projects • Legal basis for processing data • Annual review of GDPR policies	Yes	O	No issues. Broken CCTV recorder from Pavilion has been destroyed.
Compliance with digital and data requirements: • Email account hosted on an authority domain name • IT policies for use of authority owned equipment	Yes	O	New IT policy adopted.
Compliance with Website Accessibility Requirements: • Website Security Certificate • Digital Accessibility • Accessibility statement on website	Yes	O	Report issued by Suffolk Cloud Feb 2026 with good rating. Digital accessibility being reviewed on an on-going basis.
Minutes properly numbered or paginated with a master copy kept in for safekeeping	Yes	L	Minutes all reviewed and signed at following meetings by Chair / Chair of meeting
Confidential minutes properly recorded, numbered or paginated with a master copy kept in a secure place.	Yes	LGA 1972	All confidential minutes and associated papers are filed securely in locked cabinet.
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	LGA 1972	As a specified agenda item
Roles and Responsibilities of Councillors published on website	Yes	LGA 1972	Web site to be updated – Councillors Bond and Millest are yet to have their pictures added.
Terms of Reference for Committees annually reviewed	Yes	LGA 1972	Reviewed in May 2026
Delegated Powers identified and implemented Clerk and RFO	Yes	C	Completed May 2026
Adoption of Code of Conduct for Members	Yes	Localism Act 2011	Completed May 2026
Declaration of Acceptance of Office: • Completed • Copy held	Yes	Localism Act 2011	Completed at annual meeting May 2026
Register of Interests: • Completed • Uploaded onto MSDC Website	Yes	Localism Act 2011	All up to date

Date of review of system of Internal Controls: 25th June 2026

Review of system of Internal Controls carried out by: Councillor Julian West

Report submitted to Council: (date) 1st July 2026 (Agenda item) 11l

Next review of system of Internal Controls due before end of September 2026

Additional comments by reviewer: Note that both the Clerk and RFO were in attendance for the review.