FRAMSDEN PARISH COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2027

1. SCOPE OF RESPONSIBILITY

Framsden 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 January meeting. The January meeting of the council approves the level of precept for the following financial year.

The Council does not have an appointed a Finance Committee.

The Full Council meet at least six times during the financial year, when all Councillors monitor progress against objectives, financial systems and procedures, budgetary control and carry out regular reviews of financial matters. The minutes of the meetings record this action and the Chair is appointed to have responsibility for bank reconciliation checks.

The council carries out regular reviews of its internal controls, systems and procedures as listed below

Clerk to the Council/Responsible Finance Officer:
The Council has appointed a Clerk who serves as both advisor and administrator. The Clerk also acts as the Responsible Financial Officer and is responsible for managing the Council's finances. The Clerk advises the Council on day-to-day compliance with relevant laws and regulations, oversees risk management, and supports the Council in ensuring that its procedures, control systems, and policies are properly followed.

Payments:
All payments are reported to the Council for approval. Payments made by cheque or online banking are carried out in accordance with the Council's Financial Regulations. All authorised signatories are members or officers of the Council.

Where delegated authority is used under Section 101(1)(a) of the Local Government Act 1972 and in line with the Council's Financial Regulations a report detailing those payments will be presented at the next full Council meeting.

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 and regularly reviews its systems and controls.

Internal Audit:
The council appoints an independent and competent internal auditor and approves the internal auditor's letter of engagement. The internal auditor reports to the council on an annual basis on the adequacy of it's:

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

External Audit:
The council's external auditors submit an annual audit certificate, which is then presented to the Council. This process does not apply to smaller authorities that have declared themselves exempt.

4. REVIEW OF EFFECTIVENESS

The council must carry out a yearly review to check how well its internal controls are working. This should include a look at how effective the internal audit is. The results must be shared with the Council, and the Council should approve the Statement of Internal Control.

--- G.Buckingham --------- ----- --- S Clare ----------
Chairman RFO/Clerk

Approved and adopted by Framsden Parish Council

Meeting date: 10th September 2026

FRAMSDEN PARISH COUNCIL

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 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 Full Council reviews 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 that Financial Regulations and Standing Orders are reviewed and kept up to date whenever changes are made to the model documents	Y	Standing Orders & Financial Regulations were reviewed and re-adopted May 2026
Adoption of Codes of Conduct for Members	Y	Reviewed and re-adopted May 2026
Declaration of Acceptance of Office	Y	Chair declared acceptance at AGM of Council in May 2026.
Procedures in place to record and monitor Members' Interests and, where applicable, Gifts and Hospitality	Y	All Councillors have completed their Register of Interests and are reminded of the need to report any changes
Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions	Y	Internal Auditor's report was accepted in May 2026, with a few minor points to be addressed during the coming year.

Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups	Y	Policies are reviewed and re-adopted at regular intervals throughout the year
Annual review of contracts, as applicable		N/A
Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance)		N/A
Annual review of risk and the adequacy of Insurance cover	Y	Completed September 2026
Annual review of all risk assessments, including financial risks	Y	Completed May 2026
Regular review of financial records and proper procedures for approving expenditure	Y	Every Full Council Meeting a Financial Statement is prepared by the Clerk for Councillors to review
Regular bank reconciliation, independently reviewed	Y	Signed off by the Chair at every Full Council Meeting
Payments supported by invoices, authorised and minuted	Y	A Payment Schedule identifying the powers under which expenditure is incurred is presented and authorised at every Full Council Meeting.
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately	Y	As above
Regular inspection of income records to ensure income is correctly received, recorded and banked	Y	A Financial Statement is reviewed at each Full Council Meeting. A full review is completed each year by an independent Internal Auditor
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cashbook matches the District Council's notification	Y	Remittance advices are recorded in the records for comparison against the bank statements.
Regular financial reporting to the Parish Council, including Receipts & Payments (or Income & Expenditure) and updates on reserves	Y	Every Full Council Meeting a Financial Statement is prepared by the Clerk for Councillors to review

Regular budget monitoring statements presented to the Parish Council	Y	Every Full Council Meeting a Financial Statement is prepared by the Clerk for Councillors to review
VAT correctly accounted for: VAT payments identified, recorded and reclaimed in the cashbook and minuted	Y	Recoverable VAT is claimed from HMRC by the RFO on an annual basis.
Maintaining an up-to-date Asset Register	Y	Reviewed each year as part of the Audit process
Regular maintenance arrangement for physical assets (play areas, street furniture etc)		N/A
Staffing and Employment compliance: review of the following: • Contracts of employment for staff • Annual performance appraisal • Updating records to record changes in relevant legislation • PAYE/NIC properly operated by the Council as an employer • Pension Regulator re-declaration to be completed every three years	Y	Addendum to amend Clerk's contract from 1st April 2026 signed off May 2026 PAYE is outsourced to SALC Pension Regulator redeclarations are up to date.
Compliance with Local Transparency Code in line with your council's turnover: • Annual turnover not exceeding £25,000 • Annual Turnover between £25,000 and £200,000 • Annual Turnover over £200,000 (NALC advises that all Councils adhere to the Smaller Authorities Transparency Code as a minimum)	Y	Records as required are free to view on the village website: https://framsdenparishcouncil.gov.uk
Compliance with the DCLG 2014 Guide on Open & Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent	Y	As minuted
Verifying that the Council is compliant with the General Data Protection Regulation (GDPR) requirements and the following are in place: • Registered with the ICO • Audit / Impact Assessment		Registration with the ICO is up to date Policies for information requests are in place.

• Privacy Notices • Procedures for dealing with Subject Access Requests • Procedure for dealing with Data breaches • Data Retention & Disposal Policies		Data is retained as legally required.
Minutes are properly numbered and paginated, with a master copy securely filed	Y	No comment
The Council's website complies with WCAG 2.2 AA accessibility standards	Y	Website hosted by Community Action Suffolk to ensure compliance
Email management: The council has a generic email account hosted on an authority owned domain	Y	Clerk and Councillors all have gov.uk email addresses
IT policy adopted	Y	Reviewed and readopted September 2026

Date of review of system of Internal Controls 4th September 2026

Review of system of Internal Controls carried out by: Clerk & RFO for Framsden Parish Council

Report submitted to Council 10th September 2026

Minute ref: FPC 26-05-09 h)

Next review of system of Internal Controls due: September 2027

Additional comments by reviewer: None