Theberton and Eastbridge Parish Council

INTERNAL CONTROL STATEMENT – October 2026

1. SCOPE OF RESPONSIBILITY

Theberton and Eastbridge 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 December meeting. The January meeting of the council approves the level of precept for the following financial year.

A Councillor is appointed to have responsibility for bank reconciliation checks.

The full council meets eleven times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the parish clerk.

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. All invoices are presented via email to two members of the council and examined by the RFO. The bank requires dual signatories to authorise each payment against the relevant invoice. All authorised cheque 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.

Reviewed and approved by Theberton and Eastbridge Parish Council at their meeting held on 9th October 2026.
The next review date is:31st March 2027.

Risk Assessments/Risk Management:

The council reviews its risk assessment annually in December 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:

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.

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Chairman RFO/Clerk

Approved and adopted by Theberton and Eastbridge Parish Council

Meeting date:

Reviewed and approved by Theberton and Eastbridge Parish Council at their meeting held on 9th October 2026.
The next review date is:31st March 2027.

Theberton and Eastbridge 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, the Parish Council conduct a review of the system of internal control via the following tests on an annual basis and noted in the minutes.

CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	Yes or No	
Ensuring an up to date Register of Assets	Yes	Council reviewed and approved the Asset Register at its meeting on 08/04/26. The Clerk updates register following every purchase or disposal.
Regular maintenance arrangement for physical assets	Yes	Play equipment safety inspection in Theberton playing field by an RII registered inspector conducted in September 2025. Report reviewed and noted by Council at its meeting on 15/10/2025. Play equipment safety inspection in Eastbridge playing field by an RII registered inspector conducted in February 2026. Report reviewed and noted by Council at its meeting on 11/02/26.
Annual review of risk and the adequacy of Insurance cover	Yes	Council reviewed the adequacy of the insurance cover on 11/06/25.
Annual review of financial risk	Yes	Council reviewed and approved the Risk Assessment at its meeting on 10/12/25.
Awareness of Standing Orders and Financial regulations	Yes	Council reviewed and approved Model Standing Orders at its meeting on 23/07/25.

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		Council reviewed and approved Model Financial Regulations at its meeting on 09/04/25.
Adoption of Financial and Standing Orders	Yes	Council reviewed and approved Model Standing Orders at its meeting on 23/07/25. Council reviewed and approved Model Financial Regulations at its meeting on 09/04/25.
Regular reporting on performance by contractors	No	N/A
Annual review of contracts (where appropriate)	No	Contracts are renewed on an annual basis by the Council
CIL reporting to Parish and District Councils in accordance with legislation.	Yes	CIL receipts received in the financial year 2025/2026 were reported to the District Council and published on the parish website by 31/12/26 in accordance with the legislation.
CIL expenditure in accordance with legislation.	Yes	The following CIL expenditure in 2025/2026 is in accordance with the legislation and posted on the Parish website: CIL 2025-2026 Report

Regular bank reconciliation, independently reviewed	Yes	Council reviewed and approved bank reconciliations at its meetings on: Year End 09/04/25 Quarter 1 23/07/25 Quarter 2 15/10/25 Quarter 3 21/01/26 Quarter 4 08/04/26
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	The Cash Book is scrutinised as part of the quarterly bank reconciliation process and monthly financial position. Every item of expenditure is proposed and seconded by members, voted on and recorded in the minutes. Quotations are considered and approved if applicable.
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	Yes	Every item of expenditure has the power recorded in the minutes and in the Cash Book.
§Payments supported by invoices, authorised and minuted	Yes	Every payment is supported by an invoice, authorised by the Council and minuted at every meeting. Invoices circulated with two authorised signatories and are paid by bank transfer – the Clerk and a Councillor.
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	All income received is minuted at meetings. Income is received by cheques which are banked regularly and by direct bank transfer.
Ensure the maximum amount of s137 expenditure is calculated annually and reported to Council.	Yes	Council noted the maximum amount of s137 expenditure for the financial year 2025/2026 at its meeting on 09/04/25.
Ensure annual budget for the following financial year is approved.	Yes	Council reviewed and approved the budget for the financial year 2025/2026 at its meeting on 21/01/26.
Ensure precept level for the following financial year is approved based on annual budget.	Yes	Council reviewed and approved the precept level based on its annual budget at is meeting on 08/01/25.
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	The receipt of the District Council precept is minuted on the month of receipt and evidenced on the financial position.

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Contracts of employment for staff Contracts annually reviewed Updating records to record changes in relevant legislation PAYE/NIC properly operated by the Council as an employer		The Clerk/RFO has an Employment Contract. Contracts are renewed on an annual basis by the Council at the time of review of the NALC Salary Awards: 10/09/2025. Regular bulletins are received from SALC informing the Clerk of any changes in legislation. The Clerk regularly attends training sessions delivered by SALC and ESC. Records are updated as necessary. Employer filing obligations are met by outsourcing payroll duties to SALC. Any PAYE/NIC due is notified to the Council by a SALC payslip at quarterly meetings and is paid by bank transfer. Council noted re-declaration of compliance with the Pensions legislation on 16/11/22 and again on 29/01/26
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	All VAT is recorded in a separate column in the Cash Book and reclaimed annually. VAT paid from January 2024 to January 2025 was reclaimed in February 2025 and noted in the minutes of the meeting held on 13/02/2025 VAT to be recovered from the remainder of the financial year is less than £100.
Regular financial reporting to Parish Council	Yes	The Council notes its financial position at every meeting.
Regular budget monitoring statements as reported to Parish Council	Yes	Council reviewed and approved quarterly budget versus actual income and expenditure at its meetings on: Year End 09/04/25 Quarter 1 23/07/25 Quarter 2 15/10/25 Quarter 3 21/01/26 Quarter 4 08/04/26
Compliance with DCLG Guide *Open & Accountable Local Government* 2014, Part 4:	Yes	All meetings are open to press and public and documentation published within the legal timescales.

Officer Decision Reports		Minutes, agendas and decision reports are available on the parish council website and a hard copy retained by the Clerk for a minimum of 6 years. Registers of interest are noted on the minutes on a monthly basis.
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	Yes	Compliance is demonstrated by the following records published on the Parish Council page on the village website: Items of Expenditure Over £100 2025/2026 End of Year Accounts 2025/2026 End of Year Bank Reconciliation 2025/2026 Annual Governance and Accountability Return 2025/2026 Internal Audit Report 2025/2026 External Audit Report n/a Minutes and Agendas and Meeting Papers
Verifying that the Council is compliant with the General Data Protection Regulation requirements Are the following in place: • Audit / Impact Assessment • Privacy Notices • Procedures for dealing with Subject Access Requests • Procedure for dealing with Data breaches • Data Retention & Disposal Policies	Yes	Council's registration with ICO as a data controller - renewed in May 2025. Privacy Notice adopted 13/06/18. Subject Access Request Policy and Procedure adopted 09/10/19. Personal Data Audit noted on 13/11/19. Document Retention and Disposal Policy adopted 10/02/21. Personal Data Breach Policy adopted 10/02/21. Freedom of Information Act Policy adopted 10/02/21. The Council has not conducted any major projects during the financial year which involved the use of personal data, therefore no Data Protection Impact Assessments (DPIA) were completed. All paper records reviewed and rationalised. Paper records are kept securely.
Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes	Minutes approved and signed at every meeting. Minutes stored in the Clerk's home.

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Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	Yes	Every new Member completes a Register of Interests form which is submitted to the District Council. Members are asked to declare any interests at every meeting and these are recorded in the minutes.
Adoption of Codes of Conduct for Members	Yes	Council adopted the LGA Model Councillor Code of Conduct on 12/03/25.
Declaration of Acceptance of Office	Yes	All members, including the Chairman and Vice-Chairman, completed and signed a Declaration of Acceptance of Office. Annual Meeting 14/05/25.

Date of review of system of Internal Controls……

Review of system of Internal Controls carried out by:

Name……Signature……

Report submitted to Council (date)…… ……

(minute reference) …… …… ……

Next review of system of Internal Controls

Due: 31st March 2026

Additional comments by reviewer:

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