

EASTON PARISH COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2026

1. SCOPE OF RESPONSIBILITY

Easton 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 makes bank reconciliation checks when it meets six times a year.

The full council meets six 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 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 of the Council; no officer of the Council is permitted to sign cheques or authorise payments.

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 in January 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.

Approved and adopted by Easton Parish Council

Meeting date: 19 January 2026

Next review: January 2027

Cllr Dave Ladbrook

Chairman
(Wet ink signed copy on file)

A Staples

Clerk

EASTON 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 [Town/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	YES	The Financial Orders and Financial Regs were adopted at the AGM in May 25 for 25/26. They will both be reviewed again in May 26. SALC model documents have not changed since the last review. They are on the website as follows SO https://eastonsuffolkparish.gov.uk/assets/Uploads/EPC-StandingOrders-2025-2626-approved-on-May-2025.pdf FR https://eastonsuffolkparish.gov.uk/assets/Uploads/EPC-Financial-Regulations-2025-26-approved-on-May-2025.pdf PBK	
Adoption of Codes of Conduct for Members	YES	These were approved and adopted at November 25 meeting and on the website https://eastonsuffolkparish.gov	

		uk/assets/Uploads/EPC-Code-of-Conduct-25-26-approved-17-November-17-November-2025.pdf PBK	
Declaration of Acceptance of Office	YES	The Parish Clerk holds details of all Declarations of Interest. Four new declarations were signed in 25/26-two councillors and a new Chair and Vice Chair.PBK	
Procedures in place to record and monitor Members' Interests and, where applicable, Gifts and Hospitality	YES	Declarations of interest for councillors are maintained by ESC. There is a link to the ESC website on the Who we Are .section of the EPC website. The Parish Council does not have a register of gifts and hospitality as none have been received by the Clerk. PBK	
Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions	YES	The last internal audit was for 24/25. This was carried out by SALC on 29 May 2025. The three recommendations have been placed into an action plan document.which the Clerk will bring up for review at the March 26 meeting. The 25/26 internal audit will be booked as soon as possible. EPC was exempt from external audit in 24/25. PBK	
Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups	YES	All policies have been reviewed in 25/26 and re-adopted. Full list is available on the website https://eastonsuffokparish.gov.uk/governance/finance/ PBK	
Annual review of contracts, as applicable	YES	EPC has only one regular contractor-Kindlewood. The Kindlewood contract was last	

		reviewed at the meeting in September 25. PBK	
Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance)	YES	See previous item . Kindlewood's performance was dealt with at the same time .https:// eastonsuffolkparish.gov.uk/assets/Agenda-and-Minutes/Minutes/2025/250922-EPC-approved-signed-minutes-pdf PBK	
Annual review of risk and the adequacy of Insurance cover	YES	Insurance was reviewed and renewed at the September 25 meeting. PBK	
Annual review of all risk assessments, including financial risks	YES	This was reviewed and approved at the meeting in January 26. It is part of the EPC risk policy. It is on the website at https://eastonsuffolkparish.gov.uk/assets/Uploads/EPC-Risk-Assessment-2025-26-approved-19-January-2026-pdf PBK	
Regular review of financial records and proper procedures for approving expenditure	PBK	Financial reports are submitted to each meeting with details of Payments and Receipts since last meeting, Bank Account balances, Bank Reconciliation and Payments made are compared to the annual budget. Bank statements received since the last meeting are signed by a councillor. PBK	
Regular bank reconciliation, independently reviewed	YES	The above report document includes the bank	

		reconciliation. The document is signed by a councillor. PBK	
Payments supported by invoices, authorised and minuted	YES	All invoices received are forwarded to two councillors for authorisation- currently Cllr Gibbon and Cllr Balcombe. A random selection of invoices shows that each one has been signed off appropriately. Authority to make payments is recorded on the meeting minutes. PBK	
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately	YES	The power used to justify spending are set out in the Financial Report both in the list of payments made and in the list of transactions in the Reserves. There have been no s.137 payments in 25/26 as yet. PBK	
Regular inspection of income records to ensure income is correctly received, recorded and banked	YES	All receipts received are listed in the Payments and Receipts spreadsheet, The only 'income' was the proceeds from the VE day event which was paid in by Cllr Gibbon to his own account and then a cheque for the amount paid into EPC's account. PBK	
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cashbook matches the District Council's notification	YES	The precept amount is noted in the Financial Report. The balance of the precept after payments have been made on budgeted items is monitored on the report. EPC are not currently holding any CIL funds. PBK	
Regular financial reporting to the Parish Council, including	YES	Dealt with in each meeting in the Financial report. All	

Receipts & Payments (or Income & Expenditure) and updates on reserves		payments and receipts are recorded on a colour coded spreadsheet for clarity.PBK	
Regular budget monitoring statements presented to the Parish Council	YES	This is done as part of the Financial Report and presented at each meeting.PBK	
VAT correctly accounted for: VAT payments identified, recorded and reclaimed in the cashbook and minuted	YES	The VAT reclaim for 24/25 was submitted to HMRC in October 2025 and payment received shortly afterwards and recorded in the Financial report for the November 25 meeting . For 25/26 the VAT reclaim will be submitted following the end of this financial year, PBK	
Maintaining an up-to-date Asset Register	YES	Register of Assets was last reviewed at the AGM in May 2025. It will be updated before the end of 25/26 and submitted for approval at the AGM in May 2026.PBK	
Regular maintenance arrangement for physical assets (play areas, street furniture etc)	YES	Councillors responsible for the various parish assets endeavour to check them on a regular basis and report any issues.PBK	
Staffing and Employment compliance: review of the following: <ul style="list-style-type: none"> • Contracts of employment for staff • Annual performance appraisal 	YES	The contract for the position of Clerk and RFO was signed in July 2024 . It is a continuous contract so does not need an annual sign-off. No annual performance appraisals have been carried out. EPC pays SALC to	

<ul style="list-style-type: none"> 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 		<p>provide payroll services. Salary is not sufficient to pay tax or NI. The next payment regulator redeclaration is due in FEB 2027. PBK</p>	
<p>Compliance with Local Transparency Code in line with your council's turnover:</p> <ul style="list-style-type: none"> Annual turnover not exceeding £25,000 Annual Turnover between £25,000 and £200,000 Annual Turnover over £200,000 <p>(NALC advises that all Councils adhere to the Smaller Authorities Transparency Code as a minimum)</p>	YES	<p>The details for this can be found in https://assets.publishing.service.gov.uk/media/5a7d9e7440f0b635051d0454/Local Government Transparency Code 2014.pdf . EPC publishes details of all expenditure on the Financial Reports . These are available for public viewing on the website. PBK</p>	
<p>Compliance with the DCLG 2014 Guide on Open & Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent</p>	YES	<p>Part 4 concerns the public's right to attend EC meetings. EPC meetings are all issued in advance of the statutory 3 days notice of meetings by displaying them on the notice board and website. Minutes are published within the one month stipulated. EPC's only officer-the Clerk-does not have delegated powers to make decisions on behalf of the Council. PBK</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"> ● Registered with the ICO ● Audit / Impact Assessment ● Privacy Notices ● Procedures for dealing with Subject Access Requests ● Procedure for dealing with Data breaches ● Data Retention & Disposal Policies 	<p>YES</p>	<p>EPC is registered with the CIO and the annual renew happened in November 2025. EPC has a GDPR-data protection policy which can be found on the website here https://eastonsuffolkparish.gov.uk/assets/Uploads/EPC-Data-Protection-Policy-GDPR-2025-2026-approved-20-May-2025.pdf. The policy is to be added to the agenda for the March meeting as it is not considered adequate by the Clerk. PBK</p>	
<p>Minutes are properly numbered and paginated, with a master copy securely filed</p>	<p>YES</p>	<p>EPC does not hold a 'minute book'. A continuous numbering system is used to link the pages of each meeting together in a set. PBK</p>	
<p>The Council's website complies with WCAG 2.2 AA accessibility standards</p>	<p>YES</p>	<p>The website service provider is Suffolk Cloud. Discussions are taking place about the development of a new EPC bespoke web accessibility policy. PBK</p>	
<p>Email management: The council has a generic email account hosted on an authority owned domain</p>	<p>YES</p>	<p>EPC has gov.uk email addresses for Clerk and councillors. All councillors need to be encouraged to start using them exclusively for council business. PBK</p>	
<p>IT policy adopted</p>	<p>YES</p>	<p>This was adopted at the January 26 meeting and can be found on the website at https://eastonsuffolkparish.gov.uk/assets/Uploads/EPC-IT-</p>	

		Policy-25-26-approved-19-January-2026.pdf PBK	
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Date of review of system of Internal Controls
 March...26.....

Review of system of Internal Controls carried out by:

Name ...P J Bennett-King..... Signature

Report submitted to Council (date)
Meeting on 23 March 2026 - agreed as approved

(minute reference)
138/25-26

Next review of system of Internal Controls due
January - March 2027

Additional comments by reviewer

None