

Ringshall Parish Council

Internal Control Statement 2026 - 2027

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, Ringshall 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		Annual review completed and presented to councillors for approval on 24 th March 2026.
Adoption of Codes of Conduct for Members		Code of conduct online dated Jan 2023. Re-view required.
Declaration of Acceptance of Office		Acceptance of Office signed by Chair at May meeting
Procedures in place to record and monitor Members’ Interests and, where applicable, Gifts and Hospitality		Covered in the model code of conduct

Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions.		Audit Action Log created and all actions completed up to date.
Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups		Annual Review undertaken Feb/March 2026
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		Yes
Annual review of all risk assessments, including financial risks		Yes
Regular review of financial records and proper procedures for approving expenditure		Cashbook and expenditure approved bi-monthly alongside all finance reports.
Regular bank reconciliation, independently reviewed		Completed bi-monthly, reviewed by Cllr Last
Payments supported by invoices, authorised and minuted		Yes
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately		Recorded in cash book
Regular inspection of income records to ensure income is correctly received, recorded and banked		Completed bi-monthly, reviewed by Council
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cash-book matches the District Council's notification		Completed bi-monthly, reviewed by Council
Regular financial reporting to the Parish Council, including Receipts & Payments (or Income & Expenditure) and updates on reserves		Completed bi-monthly, reviewed by Council

Regular budget monitoring statements presented to the Parish Council		Completed bi-monthly, reviewed by Council
VAT correctly accounted for: VAT payments identified, recorded and reclaimed in the cash-book and minuted		Yes, Quarterly
Maintaining an up-to-date Asset Register		Yes
Regular maintenance arrangement for physical assets (play areas, street furniture etc)		Annual inspection booked
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		Yes all accounted for.
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)		Available on website
Compliance with the DCLG 2014 Guide on Open & Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent		All officer decisions are recorded in the minutes.
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 • Privacy Notices		Yes

• Procedures for dealing with Subject Access Requests • Procedure for dealing with Data breaches • Data Retention & Disposal Policies		
Minutes are properly numbered and paginated, with a master copy securely filed		Yes
The Council's website complies with WCAG 2.2 AA accessibility standards		Yes and where it doesn't it is noted in the accessibility statement
Email management: The council has a generic email account hosted on an authority owned domain		Yes
IT policy adopted		Yes

Date of review of system of Internal Controls

27th August 2026

Review of system of Internal Controls carried out by:

Name Angela Maloney

Signature

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Report submitted to Council

29th September 2026

(minute reference)

RPC/51/26/27/e

Next review of system of Internal Controls due

August 2027

Additional comments by reviewer