

Review of Effectiveness of Internal Controls

Completion of this form will assist the council in answering the Annual Governance Statement (Section 1) of the Annual Governance and Accountability Return (AGAR) and provide a comprehensive review of whether the council's internal controls are effective.

Much of the evidence will require that it has been considered at a council meeting having been on an agenda and minuted accordingly.

If the evidence is not available, detail the reason.

Some of the actions will be provided in Standing Orders and Financial Regulations.

Assertion		Action / Evidence
Assertion 1: We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. <i>i.e.: prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>		
Financial Management. Has the council:		
	Prepared and approved a budget for the financial year 2025/26 in a timely manner? <i>Provide date and minute reference of approval</i>	Date: 02/12/2024 Minute reference: 24/170ii
	Considered the precept provision following the consideration of the budget? <i>Provide date and minute reference of approval</i>	Date: 02/12/2024 Minute reference: 24/171
	Appointed a Responsible Financial Officer? <i>Provide date and minute reference of appointment</i>	Date: Current RFO appointed 13.06.2013 Minute reference: unavailable (Minutes in County Records Office and electronic copy not available)
	Ensured that the RFO has put in place effective procedures to record and keep all financial transactions up to date? <i>Eg. quarterly reports; 3rd party checks</i>	Q1 accounts: 21.07.25 Min ref F25/029 Q2 accounts: 20.10.25 Min Ref F25/043 Q3 accounts: 09.02.26 Min ref F26/005 Q4 accounts:

	Checked the bank reconciliation regularly against bank statements	Yes – see hard copy of 3 rd party (non-signatory) checks on bank statements
	Reviewed investments (if over £100k) and investment register <i>Provide date and minute reference of strategy (if appropriate)</i>	Date: Council does not hold investment of over £100k Minute reference: N/A
	Prepared the previous year's statement of accounts in a timely manner <i>Note reports and ensure all is complete before 30 June</i>	Date presented: Most recent Q3 25/26 presented 09.02.2026 Minute reference: F26/005
	Adopted a General Reserve Policy <i>Provide date and minute reference of approval of policy</i>	Date: Adopted Jan 2021 Min Ref 21/009 Last reviewed: 24.11.25 Min Ref F25/055
	Council response:	Yes

Assertion 2: We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

i.e.: made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.

Internal Control. Has the council:

	Fully reviewed and adopted Standing Orders and Financial Regulations ensuring they are modified appropriately? <i>Provide dates and minute references of approval</i>	SOs Date: 12/05/2025 Minute reference: 25/081ii FRs Date: 13/05/2024 Minute reference: 24/057ii
	Adopted a procedure on how to make orders for goods or services? <i>Provide date and minute reference of approval</i>	Date: Financial Regulations rev May 25, Min Ref 25/081ii New Financial Regulations adopted 09.02.2026, Min Ref F26/009i
	Adopted a procedure for the handling of receipts, both cash and online payments. <i>Provide date and minute reference of approval</i>	Date: Financial Regulations rev May 25, Min Ref 25/081ii New Financial Regulations adopted 09.02.2026, Min Ref F26/009i

	Adopted a payment procedure <i>Provide date and minute reference of approval</i>	Date: Financial Regulations rev May 25, Min Ref 25/081ii New Financial Regulations adopted 09.02.2026, Min Ref F26/009i
	Considered the banking arrangements and signatories <i>Provide date and minute reference of approval</i>	Date: 12/05/2025 Minute reference: 25/079ii
	Adopted a debit card payment procedure <i>Provide date and minute reference of approval</i>	Date: Financial Regulations rev May 25, Min Ref 25/081ii New Financial Regulations adopted 09.02.2026, Min Ref F26/009i
	Confirmed employee remuneration <i>Provide date and minute reference of approval</i>	Date: 13.10.2025 Minute reference: S28/038
	Registered with HMRC as an employer	Yes. Date unknown other than it was pre-June 2013 (current Clerk/RFO's period of employment)
	Registered with the Pension Regulator	Yes. 2015
	Made appropriate arrangements for handling VAT <i>Review cashbook and 126 VAT Reclaim / Returns</i>	Date 126 VAT Reclaim made: Jan2026 for Q3 2526
	Reviewed fixed assets register	Done at year-end. Last reviewed March 2025, Min Ref 25/021
	Reviewed any loans and long-term liabilities <i>Provide evidence</i>	N/A – council has no loans
	Council response:	Yes

Assertion 3: We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.
i.e.: has only done what it has the legal power to do and has complied with Proper Practices in doing so.

Compliance with Laws. Has the council:		
	Ensured that it has acted within its powers and has not taken a decision which exceeds its powers	Yes
	Appropriately adopted the General Power of Competence (if applicable) <i>Provide date of adoption and minute reference</i>	Date: 12/05/2025 Minute reference: 25/081i
	Council response:	Yes
Assertion 4: We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations. <i>i.e.: during the year has given all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>		
Public Rights. Has the council:		
	Ensured that the electorate of the parish / town was notified of the public rights period (30 working days including the first 10 working days of July) <i>Provide minute reference, link to notice on website and confirm dates including date of notice</i>	Minute reference: 25/080iii URL: https://www.broadclyst.org/parish-council/governance/governance/download-file?path=Annual%2BReturn%252F202425_1_Making-provision-for-the-exercise-of-public-rights_published.pdf Date of publication: 30.05.2025 First date: 03.06.25 Last date: 14.07.25
	Published the previous year's AGAR on the website <i>Provide URL</i>	URL: https://www.broadclyst.org/parish-council/governance/governance/download-file?path=Annual%2BReturn%252F202425_3_Broadclyst_Parish_Council_AGAR_complete_redacted.pdf
	Received, reported and published the External Auditor's report and certificate <i>Provide minute reference and URL</i>	Minute reference: 25/153v URL: https://www.broadclyst.org/parish-council/governance/governance/download-file?path=Annual%2BReturn%252F202425_3_Broadclyst_Parish_Council_AGAR_complete_redacted.pdf

	Published the notice of conclusion of audit on the noticeboards and website <i>Provide date of publication and URL</i>	Date: 29.09.2025 URL: https://www.broadclyst.org/parish-council/governance/governance/download-file?path=Annual%2BReturn%252F202425_4_Broadclyst_Parish_Council_Notice_of_Conclusion_of_Audit_published_29.09.2025.pdf
	Council response:	Yes
Assertion 5: We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required: <i>i.e.: considered and documented the financial and other risks it faces and has dealt with them properly.</i>		
Risk Management. Has the council:		
	Identified, assessed and recorded all the risks associated with actions and decisions taken during the year. <i>Provide date of review of the Risk Assessment / Strategy, minute reference and URL</i>	Review date: 09/02/2026 Minute reference: F26/009ii URL: https://www.broadclyst.org/parish-council/council-business/meeting-documents

	Addressed those risks by putting in place appropriate measures to mitigating and management of the risk	(as above)
	Reviewed the insurance in terms of provider <i>Provide date of agreement, minute reference and name of provider</i>	Date agreed: 3-year LTA renewed from 08.06.2024 Minute reference: n/a Provider Name: Hiscox Insurance for Council
	Reviewed the insurance in terms of cover Provide assurance that the assets have been reviewed <i>Confirm that the assets on the insurance schedule are correct, the details of the Fidelity Guarantee, Public Liability and Employer's Liability insurance levels</i>	Assets: Fidelity Guarantee: £200k Public Liability:£10m Employer's Liability: £10m
	Ensured that any additional assets such as play areas and halls have satisfactory checks	Details: included in schedule document Date agreed: 08/06/2024 Minute reference: n/a
	Council response:	Yes
Assertion 6: We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems. <i>i.e.: arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this authority.</i>		
Internal Audit. Has the council:		
	Appointed an independent and competent person to undertake the review?	Date: LTA agreement with Griffins accountancy Last updated 30.07.2025
	Provided the internal auditor with all documents requested? <i>Review internal audit report</i>	N/A at present time
	Council response:	To be answered once IA provided with docs

Assertion 7: We took appropriate action on all matters raised in reports from internal and external audit.
i.e.: responded to matters brought to its attention by internal and external audit.

Internal and External Reports. Has the council:

	Considered all matters raised by both internal and external auditors and documented corrective action as appropriate.	Min Ref 25/053v for external audit. No actions arising from IA or EA.
	List as appropriate: <i>Provide details</i>	N/A
	Council response:	Yes

Assertion 8: We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.
i.e.: disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.

Significant Events. Has the council:

	Considered the consequences, or potential consequences of any events or actions on the council's finances and whether those need to be reflected in the statement of accounts.	Risk Review 09.02.2026 Minute Ref F26/009ii
	Council response:	Yes

Assertion 9: Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.
i.e.: has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

Trust Funds. Has the council:

	Understood the difference between a Custodian Trustee and a Sole Managing Trustee?	
	If appropriate, met all its responsibilities as a Sole Managing Trustee including reporting the finances as appropriate and holding an AGM as necessary.	Date of report: Date of AGM:
	Council response:	N/A – the council has no trustee responsibilities
Assertion 10: This section is to comply with the 2025/26 AGAR		
Digital and Data Compliance. Has the council:		
	A generic email account hosted on an authority-owned domain?	Email address: clerk@broadclyst.org [firstname].[surname]@broadclyst.org
	Complied with the legal requirements for websites under the Accessibility Regulations 2018 <i>Provide date website checked</i>	Date website last checked: 15.01.2026 https://broadclyst.org/index.php?option=com_content&view=article&id=452
	Adopted a website accessibility statement? <i>Provide date of adoption, minute reference and URL to statement</i>	Date: 02.03.2026 Minute reference: 26/030ix URL: https://broadclyst.org/index.php?option=com_content&view=article&id=452
	Adopted a privacy statement? <i>Provide date of adoption, minute reference and URL to statement</i>	Date: 02.03.2026 Minute reference: 26/030x URL: https://broadclyst.org/index.php?option=com_content&view=article&id=450
	Published documentation as specified in the Freedom of Information Act 2000 such as the ICO Publication Scheme? <i>Provide publication scheme information including date of adoption, minute reference and URL</i>	Last reviewed May 25, Min Ref 25/081ii:

	Published documentation as specified in the Transparency Codes for Smaller Authorities? <i>Provide URL to documentation</i>	URL: https://www.broadclyst.org/parish-council/governance/transparency-code
	Adopted an IT Policy <i>Provide date of adoption, minute reference and URL to policy</i>	Date: 21.07.2025 Minute reference: F25/031i URL: https://broadclyst.org/parish-council/governance/policies-and-procedures/download-file?path=BPC%2BIT%2BPolicy%2BJuly%2B2025%2Badopted.pdf
	Council response:	Yes (after 02.03.26 adoption of above docs)