

Great Waldingfield Parish Council Internal Control Report

May 2026

As part of the internal control process for GWPC, a non signatory councillor was appointed to conduct a review of the system of internal controls used within the Parish Council. This was undertaken as part of an annual review with a written report on any findings submitted to GWPC. This report will be received and any recommendations minuted. The following tests are set out in Document (v1.1)

GWPC Internal Control Statement for Year Ending 31 March 2026

A meeting between Mark Freeman (Parish Clerk) and Pete Berry (Parish Councillor) took place on 15 May 2026 to initiate the internal control process.

Evidence Gathering and Methodology

The review included the following:

- Discussion on the current protocols and systems
- Examination of the computer files / spreadsheets used to capture governance & financial information
- Review of hardcopy information and paperwork files held by the Parish Clerk
- Sample checking of signatures to verify cross checks and approval by authorised councillors
- Review of the Internal Auditors Report and recommendations dated May 2025

Control Test Categories

1. The Asset Register is extant

- The Asset Register is a place detailing the assets of GWPC
- Significant Assets held by GWPC include the village hall, pavilion and Community Woodland
- The Asset Register is comprehensive. Current assets value is circa £521,000
- Disposals and acquisitions of assets in year are notified to GWPC at GWPC meetings
- Physical checks on parish assets are undertaken during the year. The street light portfolio was updated during the year and remains under review
- Version numbers and the schedule have been updated during 2025/26
- A committee has been established to review the future use of the pavilion (value (£60,000) and the current access restrictions

Issues to be considered

The Asset Register remains a live document due to its nature. Play equipment, heat pumps and solar panels have been added and SCC street lights removed

A beacon purchased for the late Queen's Diamond Jubilee, cost of £588, is missing, but searching for it continues

The Asset Register is on the Great Waldingfield website under V1.7

All adjustments are reported to AGAR by the clerk

The clerk will keep the Asset Register up to date, checking it and asking the Finance Committee to sign off the current version

The Register is awaiting the finalisation regarding the Village Hall and Pavilion

A Defib located at the village hall has no value next to it. A search to find the cost is to take place.

2. Regular Maintenance arrangements for physical assets

- The village hall is GWPC's largest asset and is maintained by contractors engaged by the Village Hall Committee with large investment initiatives funded by GWPC
- Expenditure and maintenance of physical assets is budgeted and updated to GWPC meetings throughout the year. All expenditure is approved by GWPC councillors

Issues to be considered

The pavilion is now a project in it's own right, with a separate pavilion team, who give regular updates at GWPC meetings

Play equipment is now inspected twice a year, by Babergh District Council in the Spring and by ROSPA during the Autumn. Play equipment is repaired / replaced by Proludic, a specialist play equipment company

Other assets - benches, defibs, etc are dealt with when necessary

The Community Warden contract is no longer in force

The village hall is maintained through a charitable organisation, with uncertainties regarding if the village hall or GWPC is liable for certain maintenance. The current constitution /trust deed has in-built conflicts and complications and needs to be resolved.

3. Annual Review of Financial Risks

- Sufficient cash balance over required precept value was maintained during 2025/26
- The Parish Clerk utilises a spreadsheet to record all transactions. Spreadsheet include a summary of checks by authorised councillors
- Regular monitoring of bank statements and expenditure receipts held the the Parish Clerk was sample checked during this meeting
- Finance Committee usually check quarterly
- Overspends are identified at GWPC meetings, so the process is transparent
- Authorised councillors in place during 2025/26 to authorise transactions. Any 2 of these councillors can authorise transactions and invoices. A sample was checked as part of this review
- Reference numbers are allocated to each invoice
- Further controls include presentation and approval of expenditure items at GWPC meetings
- All worksheets are held in Dropbox, which can be accessed by approved councillors

Issues to be considered

Risk management for all expenditure has been prepared by the clerk, and just awaits councillors to sign and pass comment

4. Awareness of Standing Orders and Financial Regulations

- Current standing orders and financial regulations are numbered sequentially upon receipt and changes firstly approved by the Finance Committee, then at a full GWPC meeting
- Model standing orders and financial regulations are produced by the National Association of Local Councils (NALC)
- All councillors are made aware of any changes to standing orders and financial regulations at GWPC meetings

Issues to be considered

The above can be found in the Policies and Procedures guidelines on the Great Waldingfield website

5. Adoption of Standing Orders and Financial Regulations

- A process is in place to review / update policies and all changes are ratified by the Financial Committee prior to presentation to a full GWPC meeting
- Changes in year are completed and reviewed by the Financial Committee before adoption at a GWPC meeting

Issues to be considered

There were no changes made during 2025, however there will be during 2026

6. Regular Reporting on Performance by Contractors

- Monitoring has been and continues to be in place for Blackthorn
- Annual contract is for 2 years with a 1 year review
- GWPC has the Power of Competence to enter into contracts services within the council's authority
- The Parish Clerk is currently the single point of contact for contractors

Issues to be considered

Some monitoring of contractors performance is received from parishioners living in the areas where the contractors work

Some reporting is run in co-operation and conjunction with other parties

7. Annual Review of Contracts

- The grass cutting contract expires this year

Issues to be considered

Parish Clerk to investigate when this contract expires

8. Regular Bank Reconciliations Independently Reveiwed

- Bank reconciliations are provided at every GWPC meeting under Finance
- Authorised councillors have access to year books to reconcile balances. The process is transparent

9. Regular Scrutiny of Financial Records & Proper Arrangements for the Approval of Expenditure

- The Finance Committee and GWPC meetings review and scrutinise transactions and balances
- Expenditure decisions are made and minuted at GWPC meetings or budget allocations agreed and recorded along with delegations of responsibility if required
- A monthly financial report is presented at every GWPC meeting
- Receipts and payments are shown at every GWPC meeting
- Any relevant financial matters are raised at GWPC meetings under Urgent Financial Matters

Issues to be considered

For any months there are no GWPC meetings, the Parish Clerk puts all information on the Great Waldingfield website

10. Recording in the Minutes or Appendices of the Minutes the Precise Powers under which Expenditure is being Approved

- GWPC acts within its Power of Competence
- Internal audit report completed in June 2024 and reviewed by Parish Clerk and the Financial Committee

Issues to be considered

