Internal Controls

1. Scope of Responsibility
Laxfield Parish Council (the 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. In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control, which facilitates the effective exercise of the Council's functions and 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; reducing it 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
3.1 **The Council**
The Council has appointed a Chairman who is responsible for the smooth running of its meetings and for ensuring that all Council decisions are lawful. The Council reviews its obligations and objectives and budgets at the level of precept required for the following year at its February meeting. The Council monitors progress against its aims and objectives at its meetings by receiving relevant reports from the Parish Clerk. The Council regularly reviews its internal controls, systems and procedures.

3.2 **The Clerk/Responsible Financial Officer**
The Council has appointed a Clerk of 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 the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

3.3 **Payments**
All payments are approved by the council. The clerk to log payments onto the electronic system to be authorised by an approved councillor or two councillors to sign every cheque..

3.4 **Risk Assessments/Risk Management**
The Council carries out regular risk assessments in respect of its activities and regularly reviews its system and controls.

3.5 **Internal Audit**
The council will annually appoint SALC or an independent, competent internal auditor who reports to the Council on the adequacy of its systems and procedures, internal controls and risk management and its reviews of these matters.

3.6 **External Audit**
The Council's external auditors are appointed by Suffolk Association of Local Councils . An annual return is completed and made public for comment within a specified period..

4. Review of Effectiveness
The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control and is informed by the work of:
• The Council
• The Clerk/RFO who has responsibility for the design and maintenance of the internal control environment and managing risk
• The independent internal auditor who reviews the Council's systems of internal control
• The Council's external auditor who makes the final check using the annual return, a form completed and signed by the RFO, the chairman and internal auditor

5. Review of Controls and Policies
Every year, in February, all the council's policies and internal controls are reviewed and adjusted where necessary.

6. Transparency
The controls are accessible in full in the 'Policies' section of the parish council website: http://www.laxfield.online/parish-council. They are listed as:

Register of Assets 2019
Financial Risk Assessment 2019
Financial Regulations 2019
Standing Orders 2019
Health & Safety Policy 2019
FOI Requests Policy 2019
Equality Policy 2019
Complaints and Grievance Procedure 2019
Publication scheme 2019
Open Media Policy 2019
Code of Conduct 2019