



STATEMENT OF INTERNAL CONTROL

1. SCOPE OF RESPONSIBILITY

The 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.

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 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 ensure that the Council's activities are carried out properly and as intended. Internal controls are set up by the Clerk who is the Responsible Financial Officer but the Council members must ensure that they have an understanding of those controls and that they are operated effectively

3. PERSONNEL INVOLVED

3.1. THE COUNCIL

The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful. The Chairman signs the minutes and initials each page at the Council meetings.

Decisions are made in accordance with the Standing Orders and the Financial Regulations approved by the Council.

The Finance Committee meets a minimum of once annually in November to review the financial position, draft a budget for the following financial year and complete the Annual Risk Assessment.

Further the Finance Committee review the:-

- System of Internal Control
- Financial Regulations
- Asset Register

The Council reviews and approves the budget and sets the precept following the November Finance Committee meeting for the following financial year.

At the end of the financial year the Council complete the Annual Governance Statement and review & approve the Accounts.

The Council receives a monthly expenditure report at each Council meeting together with a financial statement and a bank reconciliation for approval.

The Council approve a schedule of payments supported by corresponding invoices compiled by the clerk. Two approved bank account signatories review the schedule of payments, supporting invoices and payments raised in settlement by the clerk, ensuring the amounts agree; when satisfied the two signatories electronically approve the payments in the online banking application and where required sign any cheques raised, and initial the corresponding cheque stubs.

The Clerk / RFO is not an authorised account signatory. Occasionally payments falling due between scheduled meetings may be settled in accordance with Standing Orders & Financial Regulations. Such payments are ratified at the following Council meeting.

Monthly a councillor, other than the Chairman or bank account signatories, verifies the bank reconciliation.

3.2. CLERK / RESPONSIBLE FINANCIAL OFFICER

The Council has appointed a Clerk to 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 maintained.



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The duties of the Clerk are laid down in a Job Description which is reviewed from time to time.

The Clerk submits all the requested information to the Internal and External Auditor by the required date.

The Clerk arranges for the public notices to be displayed.

The Clerk retains all relevant documents relating the financial year in accordance with regulated timescales (Annual Return, VAT Returns, PAYE/NIC information, Public notices, Fixed Asset register, Risk assessments, accounts and supporting information).

3.3. INTERNAL AUDITOR

The Council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of it's:

- records
- procedures
- systems
- internal control
- regulations
- risk management
- reviews

The scope of work and effectiveness of the internal audit is reviewed annually, and the Council agrees to the appointment of the Internal Auditor. The Internal Auditor inspects the accounts at the year-end prior to submission of the Annual Return to the External Auditor.

The findings of the Internal Auditor are copied to all members of the Council and considered at the next Council meeting.

3.4. EXTERNAL AUDITOR

The Council's External Auditors, submit an External Auditor's Report, which is considered at the next Council meeting.

4. REVIEW OF EFFECTIVENESS

The Council conducts an annual review of the effectiveness of the system of internal control.

Approving Minute Reference: