EAST WINCH
WEST BILNEY
PARISH COUNCIL

INTERNAL CONTROL STATEMENT

1. SCOPE OF RESPONSIBILITY

East Winch & West Bilney 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.

The council is 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 manage risk 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

The Council:

The council reviews its obligations and objectives and approves budgets for the following year at its December meeting. The January meeting of the council approves the level of precept for the following financial year.

The Council has appointed a Finance work group who monitor progress against objectives, financial systems and procedures, budgetary control and carry out regular reviews of financial matters as pre-pared by the RFO and presented to the Council on a quarterly basis.

The council carries out regular reviews of its internal controls, systems, and procedures on an annual basis.

Clerk to the council/responsible finance 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 advising on the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments:
All payments are reported to the council for approval. Three councillors are authorised to approve payments following the relevant payments listing being sent out by the Clerk. The Clerk/RFO of the Council cannot authorise any payments and updates all payment requests via the online banking service.

Income:
All income is received and banked in the council's name in a timely manner and reported to the council.

Risk Assessments/Risk Management:

The council reviews its risk assessment annually in August and regularly reviews its systems and controls.

Internal Audit:

The council appoints an independent internal auditor who reports to the council on a quarterly basis on the adequacy of it's:

- Records
- Procedures
- Systems
- Internal control
- Regulations
- Risk management

External Audit:

The council's external auditors, submit an annual certificate of audit which is presented to the Council.

4. REVIEW OF EFFECTIVENESS

The council has responsibility for conducting an annual review of the effectiveness of the system of internal control, which should include a review of the effectiveness of internal audit. The results of that review must be considered by the Council, which should also approve the Statement on Internal Control.

Reviewed September 2026
Due August 2028