

ST BRIAVELS PARISH COUNCIL
INTERNAL CONTROLS
STATEMENT

Adopted June 2025

Reviewed (Original Version 18 May 2020 – Revised June 2025)

Next review **May 2027** or sooner if needed

ST BRIAVELS PARISH COUNCIL

INTERNAL CONTROLS STATEMENT

Parish Councillors recognise that it is their joint personal responsibility to ensure the council's affairs are managed in accordance with proper standards of financial conduct and governance, and that they have put in place arrangements to prevent and detect fraud and corruption.

St Briavels Parish Council is a local authority funded largely by public money and is responsible for ensuring that its business is conducted in accordance with the law and proper standards, so 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.

THE COUNCIL'S INTERNAL CONTROLS

Councillors, their Clerk & Responsible Officer, appointed Internal Auditors, and allocated External Auditors all have prescribed roles in this assurance process.

To this end regular checks will be made, evidenced and appropriately minuted to ensure that:

- all invoices have been certified by the RFO as correct and due for payment
- all members receive copy invoices to check before payment approval
- VAT has been properly accounted for
- every online payment or cheque is signed by 2 members in accordance with the bank mandate
- every payment is authorised by resolution and minuted
- an audit trail exists for every payment made ie initial approval (estimate or quote if necessary), invoice, approved payment schedule, bank statement
- a random sample is checked by Councillors on a rota basis, receiving full audit trail information and reported (currently c.25% of transactions)
- bank statements are reconciled monthly to the cashbook, independently checked and reported
- accounting statements (on the correct basis) are available to members and public
- sums due to the council are invoiced in a timely manner and that those funds are received and promptly banked if not received by BACS
- a budget is prepared on the proper basis, regularly monitored with variations considered
- assets are correctly entered into the register and amendments agreed by council
- assets are inspected twice per year and reported following checks by Councillors on a rota basis
- insurance cover is reviewed annually prior to renewal to ensure cover is appropriate
- Approval of the annual report for governance and accounts accords with proper practices set out in the Practitioners' Guide for Governance and Accountability in Local Councils.
- the Annual Return is completed in accordance with current requirements and accessible
- salaries are paid in accordance with the employee's contract and that statutory deductions are properly accounted for to HMRC
- Internal and External Audits are formally reported considered and actions minuted