

BUCKLAND BREWER PARISH COUNCIL

STATEMENT OF INTERNAL CONTROL FOR YEAR ENDING 31st MARCH 2021

1. SCOPE OF RESPONSIBILITY

Buckland Brewer Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, 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 that enables it to effectively exercise 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 the risks of failure; the system can only provide reasonable and not absolute assurance of effectiveness. It is an ongoing process designed to identify and prioritize the risks to achieving the Council's policies, aims and objectives, to evaluate the likelihood of happening, their impact, and how to manage them efficiently, effectively and economically

3. THE INTERNAL CONTROL ENVIRONMENT

The Council

The Council reviews its objectives and develops a budget for the following year at its December and January meetings. The January meeting approves the annual budget and the level of precept for the following financial year. The Full Council meets a minimum of 12 times each year and monitors progress against its objectives at each meeting by receiving relevant reports from the Parish Clerk. These include quarterly budgetary control reports, a detailed year-end accounts statement and approval of the Annual Governance and Financial Statement Returns. The Council carries out annual reviews of its internal controls, systems, and procedures. Members, especially new councillors, are encouraged to attend appropriate training courses to develop an understanding of their financial and other responsibilities.

Parish Clerk and Responsible Finance Officer

The Council has appointed a Parish Clerk as the Council's advisor and administrator. The Clerk is also the Council's Responsible Financial Officer and is responsible for administering the Council's finances. The Clerk advises on the day-to-day compliance with laws, regulations and guidance affecting the Council. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are followed appropriately. The Clerk is a member of SLCC and is undertaking the CiLCA Course. His responsibilities include keeping up to date with new developments, legislation, and guidance and to advise the Council appropriately.

Payments

Payments are reported to the Council for approval prior to payment (except in emergencies) and a monthly schedule of payments is included in the minutes. The Clerk has delegated authority to approve payments up to £500 but this is only exercised in emergencies and in conjunction with the Chair of the Council. Two members of the Council must sign every cheque, direct debit mandate or bank standing order. The signatories should consider each cheque against the relevant invoice and initial the cheque counterfoil. All authorised cheque signatories are members of the Council. No officer of the Council can sign cheques.

Income

All income, including cash received, is banked in the Council's name in a timely manner and reported to the Council at the next meeting of the Full Council. The Council does not retain any petty cash.

Insurance, Risk Assessment and Management, Standing Orders and Financial Regulations

The Council reviews its risk assessment, standing orders, financial regulations, and insurance policy annually in May, or more frequently if necessary, and regularly reviews its systems and controls.

Banking Arrangements

The Council maintains three bank accounts with Barclays Bank: a current account for all general parish council activities, a separate current account for the Thornhillhead Moor Site of Special Scientific Interest, and a savings account. The Council reviews its banking arrangements once every 4 years, at the beginning of each new term. This does not exclude the Council from reviewing its banking arrangements at other times should the need arise. Most Parish Councillors are included on the bank mandate. Bank reconciliations are carried out on the receipt of each bank statement and the bank balances are reported to members monthly. This report also identifies the value of the General and Thornhillhead Moor SSSI funds.

Internal Audit

The Council appoints an independent internal auditor who reports to the council annually on the adequacy of its:

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

Transparency Code

Although the Council's turnover is higher than £25,000, it has embraced the guidance in the Transparency Code and publishes all the documents required of small local councils. These can be viewed at www.bucklandbrewer.org.uk.

External Audit

The Council is subject to external audit by PKF Littlejohn and is committed to submitting Annual Governance Returns, Financial Statements, and other statutory documents, including issuing notices meeting the Council's requirement for public inspection, in a timely manner. The external auditor submits an annual certificate of audit which is considered by the Full Council. Any recommendations stemming from audit processes are addressed within a minimum of 12 months.

4. REVIEW OF EFFECTIVENESS

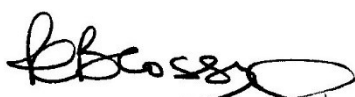
The Council conducts an annual review of the effectiveness of its internal control systems, including a review of the effectiveness of internal audit. The results of that review are considered by the Full Council, which also approve the Statement of Internal Control annually.

Signed:

Andrew Hewitt

_____ Chair

PRINT NAME: _____ ANDREW HEWITT _____



_____ Parish Clerk and Responsible Finance Officer

PRINT NAME: _____ PATRICK BLOSSE _____

Approved and adopted by Buckland Brewer Parish Council:

Meeting date: _____ 9th June 2021 _____

Minute Reference: _____ 399.a _____