

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2022

1. SCOPE OF RESPONSIBILITY

Bruisyard 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 November meeting. The November meeting of the Council approves the level of precept for the following financial year and confirms it at the January meeting.

The Council has appointed a committee to manage the Village Hall which operates under its own constitution and has delegated financial responsibilities as detailed in the Financial Regulations. The funds held in the Village Hall accounts are reserved for Village Hall expenditure and cannot be used for other Parish Council payments.

The full Council meets 6 times each year and monitors progress against its aims and objectives at each meeting, receiving relevant reports from the Responsible Financial Officer and Village Hall committee.

The Council carries out regular reviews of its internal controls, systems and procedures.

The Clerk and Responsible Finance Officer:

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Council has appointed a councillor as the Responsible Financial Officer who is responsible for administering the Council's finances. The Clerk is responsible for advising on the 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 expenditure is managed in compliance with the Financial Regulations.

Income:

All income is handled in compliance with the Financial Regulations.

Risk Assessments/Risk Management:

The Parish Council undertakes regular risk assessment reviews and takes the necessary action arising out of these assessments.

Internal Audit:

The Council has appointed an independent internal auditor who has reported to the Council on the adequacy of its records, procedures, systems, internal control and risk management. The actions recommended by the internal auditor have been implemented.

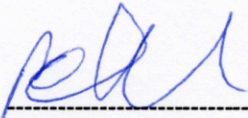
The effectiveness of the internal audit is reviewed annually by the Council.

External Audit:

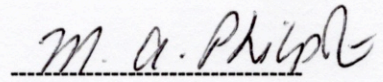
The Council's external auditors submit an annual certificate of audit which is presented to the Council.

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 of Internal Control.



Chairman



Clerk

Approved and adopted by Bruisyard Parish Council

Meeting date: 14th March 2022