

# STATEMENT OF INTERNAL CONTROLS

Adopted on 14th July 2026



## 1. Introduction

Burton & Winkton 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 as well as being 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 management of risk.

## 2. The System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risks 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 ongoing process designed to:

- identify and prioritise the risks to the achievement of the Council's policies, aims and objectives
- evaluate the likelihood of those risks being realised and the impact they should be realised
- manage them efficiently, effectively and economically.

## 3. The Council's Internal Controls

### Decisions

- The Council has elected a Chair who is responsible for the smooth running of meetings and appointed a Parish Clerk to advise the Council to ensure that all Council decisions are lawful. The Parish Clerk is also the Responsible Financial Officer.

### Responsibility

- The Finances are reviewed by B&WPC as a whole, at least quarterly, and review and recommends all B&WPC's financial matters, unless required by full Council as specified by law.
- The Council carries out regular reviews of its internal controls, systems and procedures.
- The Committees carry out regular reviews of their relevant budget codes and recommends budget provision in line with their committee's service provision and strategic aims.

## Budgets and Precepts

- B&WPC reviews its obligations, objectives and projects before determining the level of precept and individual budgets for the following financial year. All Councillors are invited to a budget meeting, and the whole Council reviews the draft budget before being presented to full Council at its December meeting for approval.

## Management of Financial Records

- B&WPC employs a Parish Clerk who acts as the Responsible Financial Officer where specified in law. The Parish Clerk holds qualified Clerk's status and is responsible for advising the Council, processing payments and preparing financial records.
- The Parish Clerk is responsible for managing Scribe, B&WPC's chosen accounts program, which is used to record payments, manage B&WPC's budgets, generate reports, reconcile accounts, complete the end of year audit papers and submit VAT returns to HMRC.

## Payments

- In most cases, invoices are input into Scribe and a monthly Payments Listing presented to full Council, whichever is sooner, for decisions before payments are made. Where urgent payments are required to meet contractual obligations, the Clerk may seek approval from cheque signatories by email and payments are reported to the next available meeting.
- Payments are made by BACS from B&WPC's main current account, NatWest. Payments are first set up by the Parish Clerk or Chair then authorised by full Council at each scheduled meeting.
- The Chair & Clerk are issued with a NatWest debit card for purchases where suppliers are unable to issue an invoice. The daily limits of £500 and total credit limit of £750 is agreed by the Council.
- B&WPC has agreed a policy not to accept cash payments. No cash is stored on the premises, and no member of staff is expected to handle or transport cash.

## Bank Reconciliations

- The Parish Clerk carries out monthly bank reconciliations on all accounts, and these are reported to the Full Council at each scheduled meeting, then countersigned by the Chair, or other committee member agreed by resolution.

## The Council as an Employer

- The Staffing Committee is responsible for monitoring the Staffing budget including recommending the Clerk's salary, which is then determined by full Council.
- B&WPC is registered with HMRC and uses the HMRC Payroll system to calculate payments. Monthly salary payments are included in the monthly Payments Listing and payments processed by BACS.

- Staff may reclaim any purchases made on the Council's behalf, subject to the purchase having been previously agreed by an allocated budget.
- Staff and Councillors may claim reasonable and justifiable expenses incurred in line with B&WPC's policies for claiming expenses, including as a result of travelling to meetings/training/events which have been agreed by the Clerk or Chair, as line manager:
- For cars - 55p per mile up to 10,000 miles.
- Meal allowance: up to £10.00 per day and up to £25.00 per 24-hour period when an overnight stay is required.
- Expense reclaim forms are countersigned by the Parish Clerk or the Chair of the Council.

#### Management of Risk

- B&WPC has a Council Risk Assessment which is reviewed and agreed by full Council every year.
- B&WPC's insurance cover is provided by Zurich Ltd and Access Insurance (for unoccupied buildings), which are reviewed annually to ensure adequate cover.
- B&WPC appoints an independent Internal Auditor Do The Numbers, who reports to the Council on the adequacy of its: financial records, procedures, systems, internal control and management of risk. This appointment is reviewed and agreed annually. To be reassessed for 2027.
- B&WPC is subject to an annual, external, Intermediate Audit Review which is undertaken by the Council's External Auditors, BDO Ltd.

Adopted at the meeting of B&WPC held 14.07.26

Signed (Chair) \_\_\_\_\_

Signed (RFO/Clerk) \_\_\_\_\_

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