



WEST MALLING PARISH COUNCIL

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Clerk to the Parish Council: Mrs Claire Christmas

STATEMENT ON INTERNAL CONTROL

1. SCOPE OF RESPONSIBILITY

West Malling Parish Council (the 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.

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.

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 ongoing 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 COUNCIL'S INTERNAL CONTROL

The Council:

The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful.

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

The Council has appointed a Finance and General Purposes Committee (F&GP Committee) of Members which is expected to meet up to six times each year and monitor progress against objectives, financial systems and procedures, budgetary control and carry out regular reviews of financial matters. The minutes of the meetings of the Finance and General Purposes Committee are reported to and approved by the Council.

Adopted Full Council 7/10/24
Review annually

The full Council meets a minimum of eleven times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the F&GP Committee and the Clerk.

By receiving reports from the Clerk / Responsible Finance Officer the Council carries out regular reviews of its internal controls, systems, and procedures.

Clerk to the Council / Responsible Financial 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 (RFO) and is responsible for administering the Council's finances. The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

Adopted Full Council 7/10/24

Review annually

Payments:

All payments are reported to the Council for approval by resolution. Cheques are signed by 3 signatories one of whom would normally, but not necessarily be the Clerk.

Risk Assessments / Risk Management:

The Council carries out regular risk assessments in respect of actions and regularly reviews its systems and controls.

Internal Audit:

The Council will appoint an independent internal auditor who will report to the Council on the adequacy of its:

- Records
- procedures
- systems
- internal control
- regulations
- risk management
- reviews

The internal auditor, who is competent and independent, is advised of the scope of the work required by the Council. The effectiveness of the internal audit is reviewed annually. The internal auditor will inspect the accounts of the year end (prior to completion of the annual return pages 2 and 3) and will complete page 5 of the annual return. The internal auditor will write a separate report to the Council detailing any findings they might have. The report of the internal auditor is copied to all members of the Council and considered as an agenda item at the next meeting. Recommendations from the report will be recorded in the minutes.

Councillor Audit:

Quarterly, and at year end a nominated councillor will undertake a review of the following:

- Budgetary controls
- Income controls
- Payroll controls
- Bank reconciliation

External Audit:

The Council's External Auditors, currently Mazars, 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. The review of the effectiveness of the system of internal control is informed by the by the work of:

- the full Council;
- the Finance and General Purposes Committee;
- the Clerk/RFO who has responsibility for the development and maintenance of the internal control environment and managing risks;
- the independent Internal Auditor who reviews the Council's system of internal control;
- Mazars, the Council's external auditors, who make the final check using the Annual Return, a form completed and signed by the RFO, the Chair and the Internal Auditor. The external auditor issues an annual audit certificate;
- Any significant issues that are raised during the year.

Adopted Full Council 7/10/24
Review annually

5. SIGNIFICANT INTERNAL CONTROL ISSUES

If identified, these issues will be reported to the F&GP Committee and to Full Council. Action will be taken to ensure tighten procedures as appropriate.

Adopted: 7/10/24
Minute number: 24/563.2
Review Date: September 2025 and for AGAR purposes in May 25