

Wheatley Parish Council Statement of Internal Controls for 2020-21

Scope of responsibility

Wheatley 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 spent appropriately.

The parish council has continued to develop its practices to help it become more efficient and effective whilst adapting to changes in legislation and challenges affecting local councils.

During this accounting year the parish council has adopted its Strategic Plan covering the next four years and beyond and it has embraced a new cloud based accounting software package which has aided efficient working practices and reporting.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable and acceptable level. 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.

Internal Control Environment

1. The Council

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

The council reviews its obligations, objectives and budgets at the level of precept required for the following year.

The council monitors progress against its aims and objectives (outlined in its Strategic Plan) at its meetings. Reports and updates are presented to the council at its monthly meetings.

The council reviews its internal controls and systems and procedures annually

2. The Clerk/Responsible Finance Officer

The council has appointed a Clerk of the Council who acts as the Council's advisor and administrator (supported by the Assistant Clerk)

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.

3 Internal Checker

Internal Checker is a role undertaken by a councillor (agreed by Finance Committee) to undertake at least two checks per year of the councils systems and procedures.

Risk Assessment

The council uses Local Council Risk System (LCRS) to identify and rate risks and preventative measures. These were reviewed and updated by the Clerk in January 2019 and presented to the Parish Council at their meeting on 5 October 2020. (Minute ref WPC20-21 74 05.10.2020)

The system covers a variety of topics including financial management, council meetings, investments, employees as well as health and safety. This year is also addressed the issues of Covid-19 and has been embedded in all practices and activities.

Any risks identified through the system as requiring further action have been identified through the Action Plan and have been addressed in more detail.

To support this a COSHH file is held in the parish office which contains Chemical Data Sheets.

Control systems

- Embedded the use of Sage accounting system into financial practices and reporting
- A bank reconciliation is completed every month. This allows for any errors between the back statement and our accounting software to be identified and corrected.
- A reconciled bank statement is presented at every Finance committee. This is checked and signed by a member of the committee who is not an authorised signatory and is not the Chair of the Finance Committee.
- An increase in BACS payment has reduced the need to travel to local bank and payments are processed quicker.
- A debit card was approved by council to enable officers to pay in any cash received via Post Office, this reduces the need to travel to Thame/Headington.
- The parish council has only needed to produce a small number of cheques.
- Councillors are presented with a list of all payments to be made in the coming weeks. This is circulated along with the agenda for the Finance committee.
- New IT hardware and software has been purchased and implemented. All councillors have a dedicated .gov.uk email address, online access to Office.com and MS Teams, with protection and support provided by a third party
- With new legislation meetings are currently taking place on-line. Links are made available to the public and the Clerk operates the Lobby to reduce opportunities of inappropriate use.
- The council has a virtual meeting protocol in place.
- The council's insurance policy has continued with existing provider, in line with 3-year agreement, previously approved by the council.
- Full Council or the relevant standing committee receive reports, which are minuted. Where necessary the standing committees will refer items and reports to Full council. This also applies to the Internal and External Audit Reports.
- Play area inspections are undertaken weekly with an independent annual inspection also carried out. Any high risks identified have been actioned or minimised until repairs/replacements can be made. The council has also appointed a third party to undertake quarterly inspections to help manage repairs more efficiently.
- During the policies and procedures have been reviewed and revised, as appropriate and in line with changes to circumstances, best practice or legislation.
- Strategic Plan has been embedded into the council's operations and meetings. The action plan is updated at each full council meeting. The overarching document has been reviewed by two councillors and the Clerk

- Tree surveys undertaken, in line with policy and relevant work has been carried out.
- Councillors and employees have undertaken relevant training. New councillors have undergone an induction. Assistant Clerk has completed iLca. Officers have attended SLCC events, councillors have attended other training.
- Employees have all undertaken an annual appraisal with their line manager.

Internal audit

For the audit year 2020-21, the council has appointed a new internal auditor. The letter of engagement has been signed and returned.

The Internal Auditor is not or never has been a member of the Council. His report is made out in his own name and read out to the council.

The Internal Auditor is based in Trowbridge and undertakes the Internal Auditing function for many Town and Parish Councils.

External Audit

Our external auditor is appointed by OALC. Annual returns are completed and sent to the external auditor. At the conclusion of the audit the External Auditors present certificate of Audit is presented to the council

The Internal and external audit reports are circulated to all Councillors and reported and minuted at a full Parish Council meeting.

Any items recommended by the internal or external auditors are acted upon as soon as possible.

Significant Internal Control Issues

Whilst there were no significant internal control issues identified during the 2020-21 financial year the Council strives for the continuous improvement of the system it has designed and has addressed all minor issues or weaknesses raised and reported during the review process.

Michelle Legg – Clerk to Wheatley Parish Council

Thursday 28th January 2021