

Wheatley Parish Council Statement of Internal Controls 2022-23

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 continued to work towards its Strategic Plan and has taken steps to review the plan, ahead of the new council year.

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 checks during the 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 and presented to the Parish Council at their meeting on 5th December 2022. (Minute ref WPC22-23 137i 07.11.2023).

The system covers a variety of topics including financial management, council meetings, investments, employees as well as health and safety.

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, Risk Assessed Management Statements are updated and available.

Other Control systems

- Continued to use SAGE Business to manage its financial records
- Council use Unity for online banking, with dual approvals.
- Our appointed bookkeeper checks all bank transactions and accounts, each month.
- A debit card is available to pay in any cash received via Post Office.
- Online purchases are made using the council's MasterCard.
- The parish council has only needed to produce one cheque
- Councillors are presented with a list of all payments made/to be made in the coming weeks. This is circulated along with the agenda for the Finance committee.
- IT systems are embedded into working practices across the council to securely share information and documents, as well as improving collaboration and engagement
- The council's insurance policy was reviewed in 2022 and a 3-year agreement, was 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 by staff who have undergone specific training. The council has also appointed a third party to undertake quarterly inspections to help manage repairs more efficiently. Independent annual inspections are also carried out. Any high risks identified have been actioned or minimised until repairs/replacements can be made.
- During the year 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 employees have begun their induction and will continue a six-month probation period.
- Employees will have undertaken an annual appraisal with their line manager.
- Councillors have undertaken training on the new Code of Conduct
- Chairman continues to leads Councillors ensuring the new Code of Conduct 2022 is followed at all times

Internal audit

For the audit year 2022-23 the council has appointed April Skies as their 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.

External Audit

Our external auditor is appointed by SAAA. 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 2022-23 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

Wednesday 31st January 2023