



# Wheatley Parish Council Statement of Internal Controls 2024-25

## 1. Scope of responsibility

- 1.1 Wheatley Parish Council (WPC) 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.
- 1.2 WPC 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.
- 1.3 During this accounting year the parish council has continued to work towards its Strategic Plan.

## 2. Purpose of the System of Internal Control

- 2.1 The system of internal control is designed to manage risk to a reasonable and acceptable level.
- 2.2 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. Internal Control Environment

### *The Council*

- 3.1 WPC appointed a chairman who is responsible for the smooth running of its meetings and for ensuring that all council's decisions are lawful.
- 3.2 This is supported by Standing Orders that were reviewed and approved on 13<sup>th</sup> May (Min Ref #2/24-25 and #191/24-25)
- 3.3 WPC reviewed its obligations, objectives, and budgets at the level of precept required for the following year in December 2024
  - 3.4 WPC monitors progress against its aims and objectives (outlined in its Strategic Plan) at its meetings. Reports and updates are presented to the council periodically throughout the year.
  - 3.5 WPC reviews its internal controls, systems, and procedures annually.
  - 3.6 Following elections in 2023 WPC has maintained its eligibility for the General Power of Competency agree 15<sup>th</sup> May 2023 (Min Ref #16 23-24).
  - 3.7 Adapted new model Financial Regulations to suit the needs of WPC, which were approved 3<sup>rd</sup> June 2024 (Min Ref #35i 24-25)

### *The Clerk/Responsible Finance Officer*

- 3.8 During the year employed a proper officer (Clerk of the Council) who acts as the council's advisor and administrator (supported by the Assistant Clerk).
- 3.9 The Clerk is responsible for the day-to-day compliance with laws and regulations that the council is subject to and for managing risks.
- 3.10 The Clerk also ensures that the council's procedures, control systems and policies are adhered to via WPC's two-year schedule agreed 13th May 2024 (Min Ref #14i 24-25)
- 3.11 New policies and procedures have been written and implemented to ensure compliance with employment legislation and best practice.
- 3.12 During the council year, the Clerk resigned. The council have undertaken a robust recruitment process and continue to seek a new Clerk. In the interim the council have put plans in place to maintain its governance and statutory duties, as a minimum.
- 3.13 WPC continue to source the external services of an independent bookkeeper.
- 3.14 Staffing issues that arose during the year have been addressed promptly, with council processes and policies followed and reported.

### *Internal Checker*

- 3.15 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.
- 3.16 These checks have been carried out at least twice during the financial year.

## **4. Risk Assessment**

- 4.1 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 2<sup>nd</sup> September 2024. (#86/24-25).
- 4.2 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.
- 4.3 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.
- 4.4 IT provision was reviewed Feb/March 2024, with external support and systems provided by external contractor.
- 4.5 The council have procured new broadband and telephony provisions.
- 4.6 In 2023 the council undertook a funding feasibility review looking at the viability of a new pavilion. On receipt of the completed report (considered 1<sup>st</sup> July 2024 (Min Ref #67 24-25) the council agreed not to continue with the project and instead are seeking building surveys to review how it can maintain the current provision.
- 4.7 In line with its Strategic Plan the council are seeking to create a new community open space, by taking over a lease from the local primary school. To date the lease is yet to be presented to council, however it has sought independent legal advice on the contents of the lease.
- 4.8 A risk register has also been written and adopted and is reviewed and updated accordingly.

## **5. Other Control systems**

- 5.1 Continued to use SAGE Business to manage its financial records.
- 5.2 WPC use Unity for online banking, with dual approvals. Transfers between Unity/Barclays are recorded manually, with documents retain to demonstrate approval and transfer.
- 5.3 Our appointed bookkeeper checks all bank transactions and accounts, each month.
- 5.4 A debit card is available to pay in any cash received via Post Office.
- 5.5 Online purchases are made using the council's MasterCard. Statements are presented to the Finance Committee for review.
- 5.6 The parish council has only needed to produce one cheque.
- 5.7 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 and displayed in conjunction with the agenda/summons.
- 5.8 IT systems are embedded into working practices across the council to securely share information and documents, as well as improving collaboration, engagement, and efficiencies. These are reviewed periodically.
- 5.9 The council's insurance policy was reviewed in 2024. WPC and in year 2 of a 3-year agreement. 13<sup>th</sup> May 2023 (Min Ref #16 24-25).
- 5.10 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.
- 5.11 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.
- 5.12 During the year policies and procedures have been reviewed and revised, as appropriate and in line with changes to circumstances, best practice, or legislation.
- 5.13 Strategic Plan has been embedded into the council's operations and meetings. The action plan is updated and reviewed periodically. The overarching document has been reviewed by two councillors and the Clerk.
- 5.14 Tree surveys undertaken, in line with policy and relevant work has been carried out.
- 5.15 Councillors and employees have undertaken relevant training.
- 5.16 Employees will have undertaken an annual appraisal with their line manager.
- 5.17 Councillors have adopted its Code of Conduct (Min Ref #14iii/24-25) and have had the opportunity to join in two councillor development days, improving team working, knowledge and ability to feed into key policies and decisions.
- 5.18 Chairman continues to lead Councillors ensuring the Code of Conduct 2024 is followed at all times.

## **6. Internal audit**

- 6.1 For the audit year 2024-25 the council has appointed April Skies as their internal auditor. The letter of engagement has been signed and returned. (Min Ref #83/24-25)
- 6.2 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.
- 6.3 Reports supplied by the internal auditor have been presented to WPC at full council meetings (Min Ref 36/24-25 and #171/24-25).

## **7. External Audit**

- 7.1 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
- 7.2 External audit reports are circulated to all Councillors and reported and minuted at a full Parish Council meeting (Min Ref #114/24-25).
- 7.3 Any items recommended by the internal or external auditors are acted upon as soon as possible.
- 7.4 Where unfounded comments were made by the external auditor, these were reported and a response acknowledging the error was received by the Clerk.

## **8. Significant Internal Control Issues**

- 8.1 Whilst there was no significant internal control issues identified during the 2024-25 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.
- 8.2 The council acknowledges the issues it is experiencing without a permanent Clerk in post and are committed to appointing a suitable candidate through its recruitment process. It will continue to review the current set-up.

Michelle Legg – Locum Clerk to Wheatley Parish Council  
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