



Wheatley Parish Council Statement of Internal Controls 2023-24

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 and has taken steps to review the plan, ahead of the new council year.

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 WPC reviewed its obligations, objectives, and budgets at the level of precept required for the following year in December 2023
- 3.3 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. Strategic Plan rewritten and adopted agree 5th June 2023 (Min Ref #41 2023-24)
- 3.4 WPC reviews its internal controls, systems, and procedures annually.
- 3.5 Following elections in 2023 WPC has maintained its eligibility for the General Power of Competency agree 15th May 2023 (Min Ref #16 2023-24).
- 3.6 Financial Regulations approved 15th May 2023 (Min Ref #18 2023-24)

The Clerk/Responsible Finance Officer

- 3.7 WPC has appointed a proper officer (Clerk of the Council) who acts as the council's advisor and administrator (supported by the Assistant Clerk).

- 3.8 The Clerk is responsible for the day-to-day compliance with laws and regulations that the council is subject to and for managing risks.
- 3.9 The Clerk also ensures that the council's procedures, control systems and policies are adhered to via WPC's two-year schedule agreed 15th May 2023 (Min Ref #19 2023-24)
- 3.10 Within the financial year, the Clerks working hours have been reviewed and extended on a trial basis, to ensure adequate resources are available to carry out the council's business efficiently and effectively.
- 3.11 The council has also undertaken a salary review for the two officer roles.
- 3.12 WPC continue to source the external services of an independent bookkeeper.

Internal Checker

- 3.13 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.

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 6th November 2023. (#123/2023-24).
- 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 clerk has undertaken a review of broadband services, with improvements identified and supported, with new provisions. Approved March 2024 and installation from April 2024.
- 4.6 The council has sought external support to review feasibility of pavilion project. Services 15th May 2023 (Min Ref #13 2023-24), and has sought independent legal advice regarding their current and future landlord responsibilities within current and new leases.
- 4.7 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 2023. WPC and in year 2 of a 3-year agreement. 15th May 2023 (Min Ref #20 2023-24).
- 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 undertaken training on the new Code of Conduct 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 new Code of Conduct 2023 is followed at all times.

6. Internal audit

- 6.1 For the audit year 2023-24 the council has appointed April Skies as their internal auditor. The letter of engagement has been signed and returned.
- 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.

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 The Internal and external audit reports are circulated to all Councillors and reported and minuted at a full Parish Council meeting.
- 7.3 Any items recommended by the internal or external auditors are acted upon as soon as possible.

8. Significant Internal Control Issues

- 8.1 Whilst there were no significant internal control issues identified during the 2023-24 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 2nd April 2024