BARTON MILLS PARISH COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2026

1. SCOPE OF RESPONSIBILITY

Barton Mills 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 used economically, efficiently and effectively.

The council is 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 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. THE INTERNAL CONTROL ENVIRONMENT

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

The Council has appointed a Finance Committee. The Committee meet at least once during the financial year. Members of the Committee 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 Committee are circulated to all members of the Council.

The full council meets at least 11 times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the finance committee and parish clerk.

The council carries out regular reviews of its internal controls, systems and procedures. See attached Report.

Clerk to the Council/Responsible Finance 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 and is responsible for administering the Council's finances. The Clerk is responsible for advising on the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and policies are adhered to.

Payments:

All payments are reported to the council for approval. Two members of the council must sign every cheque or online authorisation. The signatories should consider each payment against the relevant invoice, either (a) sign the invoice and initial the cheque counterfoil or (b) review and authorise online. All authorised cheque signatories are members of the Council. Where delegation permits, as per s.101(1)(a) of the Local Government Act of 1972 and the Council's Financial Regulations, a report will be provided to the next full Council.
The council normally make online payments. The payments will be approved at a full Parish Council meeting, the RFO will create the payments online and these will need to be approved by two members of the finance committee who will need to check the payments to the invoices.

Income:
All income is received and banked in the council's name in a timely manner and reported to the council.

Risk Assessments/Risk Management:
The council reviews its risk assessment annually in May, and regularly reviews its systems and controls.

Internal Audit:
The council appoints an independent and competent internal auditor who reports to the council on an annual basis on the adequacy of it's:

- Records
- Procedures
- Systems
- Internal control
- Regulations
- Risk management

External Audit:
The council's external auditors, 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, which should include a review of the effectiveness of internal audit. The results of that review must be considered by the Council, which should also approve the Statement of Internal Control.

Chairman

N. Alcock

RFO/Clerk

Approved and adopted by Barton Mills Parish Council

Meeting date: 5th May 2026

BARTON MILLS PARISH COUNCIL

INTERNAL CONTROL REPORT

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability through requirements related to internal control and internal audit.

Whilst the Parish Council has reviewed the effectiveness of the internal audit (independence, competence, proportionate and scope), it has a requirement levied on it to ensure that its financial management is adequate and effective and that it has a sound system of internal control: -

'The regulations require active participation by members in providing positive assurance to the electors of their stewardship of public money. The framework of accountability is risk-based i.e. level of control and management must be appropriate to the risk involved. The Council must determine the most appropriate method of internal control.... care should be taken to ensure that internal control tests are proportionate and relevant and that they are neither seen as, nor intended as, undue interference in the RFO's day to day management of financial affairs.'

As part of its internal control, the Parish Council has appointed Councillor to conduct a review of the system of internal control via the following tests on an annual basis with a written report of any findings to be submitted to the Council and minuted as received.

CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	Yes or No	
Ensuring an up to date Register of Assets	✓ yes	updated July 2025 - more changes in ~~[illegible]~~ March 2026 toward ES
Regular maintenance arrangement for physical assets	✓ yes	Harry Walston now Play park monitor, Trees + lights + benches ES
Annual review of risk and the adequacy of insurance cover	✓ yes	ES
Annual review of financial risk	✓ yes	ES
Awareness of Standing Orders and Financial regulations	✓ yes	ES
Adoption of Financial and Standing Orders	✓ yes	ES
Regular reporting on performance by Contractors	✓ yes	Gardener, Village Green Lawn mower, Street lighting, Field lighting, Play park ES
Annual review of contracts (where appropriate)	✓ yes	Church Clock service, Gardener, Mowers ES

Regular bank reconciliation, independently reviewed	✓ yes	[illegible] Sammons Ltd internal [illegible] and audits ES
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	✓ yes	ES
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	✓ yes	ES
Payments supported by invoices, authorised and minuted	✓ yes	ES
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	✓ yes	ES
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	✓ yes	ES
Contracts of employment for staff Contract annually reviewed Updating records to record changes in relevant legislation PAYE/NIC properly operated by the Council as an employer	✓ yes ✓ yes ✓ yes Yes	Clerk ES + pay [illegible] ES ES Dealt with by SALC
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	✓ yes	ES
Regular financial reporting to Parish Council	✓ yes	ES
Regular budget monitoring statements as reported to Parish Council	✓ yes	ES
Compliance with DCLG Guide *Open & Accountable Local Government* 2014, Part 4: Officer Decision Reports	✓ yes	ES

Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	✓ yes	ES
Verifying that the Council is compliant with the General Data Protection Regulation requirements Are the following in place: • Audit / Impact Assessment • Privacy Notices • Procedures for dealing with Subject Access Requests • Procedure for dealing with Data breaches • Data Retention & Disposal Policies	✓ yes	ES
Minutes properly numbered and paginated with a master copy kept in for safe-keeping	✓ yes	ES
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	✓ yes	ES
Adoption of Codes of Conduct for Members	✓ yes	ES
Declaration of Acceptance of Office	✓ yes	ES

Date of review of system of Internal Controls 21/04/2026

Review of system of Internal Controls carried out by:

Name ELIZABETH JARVIS Signature EJarvis

Report submitted to Council (date) 21/04/2026

(minute reference) 12

Next review of system of Internal Controls due 21/4/2027

No Additional Comments.

Additional comments by reviewer: