

Model Internal Control Statement and Report to Council. This document should be tailored to meet the needs of your Council particularly where [] are shown.

WENHASTON with MELLS PARISH COUNCIL

INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2026

1. SCOPE OF RESPONSIBILITY

WENHASTON with MELLS 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 November/December meeting. The November/December meeting of the council approves the level of precept for the following financial year.

The Committee meet 12 times 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. A Councillor is appointed to have responsibility for bank reconciliation checks.

The full council meets 12 times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the 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 who serves as both advisor and administrator. A separate Responsible Financial Officer has been appointed and is responsible for managing the Council's finances. The Clerk advises the Council on day-to-day compliance with relevant laws and regulations, oversees risk management, and supports the Council in ensuring that its procedures, control systems, and policies are properly followed.

Payments:

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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 procedures, the [Town/Parish Council] has appointed a Councillor who is not an authorised signatory to carry out a review of the internal control system. This review should be done at least once a year or more often, depending on the size of the council using the following checks. A written report of any findings must be submitted to the Council and formally recorded in the minutes.

CONTROL TEST	TEST DONE	COMMENTS check documents and initial
Adoption of Financial Regulations and Standing Orders	26/10/25	Website evidences + minute references made.
Ensuring Financial Regulations and Standing Orders are reviewed and kept up to date whenever changes are made to the model documents	↓ ✓	Adopted to reflect changes to model documents (May 2025)
Adoption of Codes of Conduct for Members	26/10/25 ✓	Minutes contain adoption
Declaration of Acceptance of Office	26/10/25 ✓	Records reviewed/inspected.
Procedures in place to record and monitor Members’ Interests and, where applicable, Gifts and Hospitality	26/10/25 ✓	Link to ESC monitoring tool. monthly minute records made at meetings
Council has reviewed the internal audit report and, where applicable, the external audit report, and has addressed any recommendations, comments, or required actions	24/10/25 ✓	Minute records copy the review actions documented

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All payments are reported to the Council for approval. Payments made by cheque or online banking are carried out in accordance with the Council's Financial Regulations. All authorised signatories are members of the Council; no officer of the Council is permitted to sign cheques or authorise payments.

Where delegated authority is used under Section 101(1)(a) of the Local Government Act 1972 and in line with the Council's Financial Regulations a report detailing those payments will be presented at the next full Council meeting.

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 February/March and regularly reviews its systems and controls.

Internal Audit:

The council appoints an independent and competent internal auditor and approves the internal auditor's letter of engagement. The internal auditor reports to the council on a ~~quarterly/ half yearly/~~ 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 audit certificate, which is then presented to the Council. This process does not apply to smaller authorities that have declared themselves exempt.

4. REVIEW OF EFFECTIVENESS

The council must carry out a yearly review to check how well its internal controls are working. This should include a look at how effective the internal audit is. The results must be shared with the Council, and the Council should approve the Statement of Internal Control.

A Musk

Chairman

[Signature]

Clerk

Approved and adopted by WENHASTON with MELLS Parish Council

Meeting date: 19.11.25

WENHASTON with MELLS PARISH COUNCIL

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Annual review of council policies and, where applicable, the terms of reference for committees, sub-committees, and working groups	26/10/25 ✓	
Annual review of contracts, as applicable	26/10/25 ✓	
Regular reporting on performance of Contractors (crucial for maintaining accountability, ensuring contract compliance, mitigating risks, and optimising performance)	25/10/25 ✓	
Annual review of risk and the adequacy of Insurance cover	26/10/25 ✓	Minute records confirm review undertaken
Annual review of all risk assessments, including financial risks	26/10/25 ✓	Undertaken and minuted Qtr + 2025
Regular review of financial records and proper procedures for approving expenditure	26/10/25 ✓	monthly summaries Dual signature minute records.
Regular bank reconciliation, independently reviewed	26/10/25 ✓	monthly member audit (non signatory) Recorded in minutes
Payments supported by invoices, authorised and minuted	26/10/25 ✓	complete
Recording in the minutes or appendices the exact powers under which expenditure is approved and ensuring S137 payments are listed separately	26/10/25 ✓	Recorded within audit trail monthly
Regular inspection of income records to ensure income is correctly received, recorded and banked	26/10/25 ✓	No income in cash. All other income recorded on spreadsheet and banked in a timely manner
Regular checks to ensure the precept and, where applicable, CIL is recorded in the cash-book matches the District Council's notification	26/10/25 ✓	Precept minuted no CIL receipts current year -
Regular financial reporting to the Parish Council, including Receipts & Payments (or Income & Expenditure) and updates on reserves	26/10/25 ✓	monthly + minutes confirm

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Regular budget monitoring statements presented to the Parish Council	26/10/25 ✓	Quarterly + minute records / committee
VAT correctly accounted for: VAT payments identified, recorded and reclaimed in the cash-book and minuted	26/10/25 ✓	Reclaimed annually. recorded monthly via spreadsheet
Maintaining an up-to-date Asset Register	26/10/25 ✓	website evidences.
Regular maintenance arrangement for physical assets (play areas, street furniture etc)	26/10/25 ✓	Maintenance contract + regular inspections in place.
Staffing and Employment compliance: review of the following: <ul style="list-style-type: none"> • Contracts of employment for staff • Annual performance appraisal • Updating records to record changes in relevant legislation • PAYE/NIC properly operated by the Council as an employer • Pension Regulator re-declaration to be completed every three years 	26/10/25 ✓ ✓ ✓	None SALC Payroll services act on behalf of Parish Council Completed Sept 2025
Compliance with Local Transparency Code in line with your council's turnover: <ul style="list-style-type: none"> • Annual turnover not exceeding £25,000 • Annual Turnover between £25,000 and £200,000 • Annual Turnover over £200,000 (NALC advises that all Councils adhere to the Smaller Authorities Transparency Code as a minimum)	26/10/25 ✓	website evidences + minute records
Compliance with the DCLG 2014 Guide on Open & Accountable Local Government, Part 4: Ensuring officer decisions are properly documented and made transparent	26/10/25 ✓	minute records + audit trail - committee

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Verifying that the Council is compliant with the General Data Protection Regulation (GDPR) requirements and the following are in place: <ul style="list-style-type: none"> Registered with the ICO Audit / Impact Assessment Privacy Notices Procedures for dealing with Subject Access Requests Procedure for dealing with Data breaches Data Retention & Disposal Policies 	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>	
	26/10/25	
Minutes are properly numbered and paginated, with a master copy securely filed	26/10/25	clerk retains current year previous years held in storage + website records
The Council's website complies with WCAG 2.2 AA accessibility standards	26/10/25	declarations compliant updated sept. 2025.
Email management: The council has a generic email account hosted on an authority owned domain	26/10/25	
IT policy adopted	26/10/25	

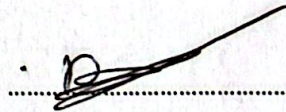
Date of review of system of Internal Controls

OCTOBER 2025

Review of system of Internal Controls carried out by:

Name DAVE STAMMERS

Signature



Report submitted to Council (date) 19.11.25

(minute reference)

24265/13

Next review of system of Internal Controls due

12 M THS.

Additional comments by reviewer