

**BRADFIELD COMBUST WITH STANNINGFIELD PARISH COUNCIL**  
**INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2025**

**1. SCOPE OF RESPONSIBILITY**

Bradfield Combust with Stanningfield 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 January meeting. The January meeting of the council approves the level of precept for the following financial year.

The Council monitor progress against objectives, financial systems and procedures, budgetary control and carry out regular reviews of financial matters.

The full council meets six 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.

**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. The Clerk as Responsible Financial Officer makes payments using online banking to supplies which are listed at each full council meeting for approval along

with bank reconciliation. 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.

**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. See attached report.

**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 certifies itself as exempt from the external auditor review as it meets the criteria for doing so but still prepares and publishes an Annual Governance and Accountability Return (AGAR).

**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.

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Chairman

  
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RFO/Clerk

Approved and adopted by Bradfield Combust with Stanningfield Parish Council

Meeting date: 12.05.25

## BRADFIELD COMBUST WITH STANNINGFIELD 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.’

CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	YES/NO	
Ensuring an up to date Register of Assets	YES	REVIEWED IN JAN 2025. READY FOR THE NEW YEAR 2025/6
Regular maintenance arrangement for physical assets	YES	COUNCIL MEMBERS WILL REPORT TO THE CLERK ON THE PARISH ASSETS. PLAY AREA UNDER MONTHLY INSPECTION SCHEDULE.
Annual review of risk and the adequacy of Insurance cover	YES	AT RENEWAL TIME THIS IS REVIEWED. – SHOULD CONSIDER ALTERNATIVE PROVIDER QUOTES.
Annual review of financial risk	YES	
Awareness of Standing Orders and Financial regulations	YES	ALL COUNCILLORS FURNISHED WITH THESE DETAILS. ANNUAL REVIEW OF THESE CORE DOCUMENTS.
Adoption of Financial Regulations and Standing Orders	YES	REVIEWED AND ADOPTED ON AN ANNUAL BASIS OR FOLLOWING UPDATES TO LEGISLATION ANNOUNCEMENTS.
Regular reporting on performance by contractors	YES	WHEN APPLICABLE.

Annual review of contracts (where appropriate)	NO	TO BE CONSIDERED – VALUE FOR MONEY.
Regular bank reconciliation, independently reviewed	YES	REVIEWED BY FULL COUNCIL.
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	YES	AT FULL COUNCIL MEETING.
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	YES	IF APPLICABLE.
Payments supported by invoices, authorised and minuted	YES	REPORTED AT EACH MEETING AND HELD WITH THE MINUTES.
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	YES	WHERE APPLICABLE – ALLOTMENT INCOME.
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	YES	VISIBLE RECORDS
Contracts of employment for staff	YES	
Contract annually reviewed	NO	NEEDS TO BE IMPROVED.
Updating records to record changes in relevant legislation	YES	REGULARLY UNDERTAKEN BY CLERK.
PAYE/NIC properly operated by the Council as an employer	YES	OPERATED BY EXTERNAL PROVIDER, SALC.
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	YES	SHOWN AND REPORTED AT FULL COUNCIL MEETING.
Regular financial reporting to Parish Council	YES	AT FULL COUNCIL MEETING AND THROUGH QUARTERLY BUDGET COMPARISON
Regular budget monitoring statements as reported to Parish Council	YES	QUARTERLY BUDGET COMPARISON DOCUMENT GIVEN TO COUNCILLORS
Compliance with DCLG Guide <i>Open &amp; Accountable Local Government 2014</i> , Part 4: Officer Decision Reports	YES	
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £500	YES	

Verifying that the Council is compliant with the General Data Protection Regulation requirements Are the following in place: <ul style="list-style-type: none"> <li>• Audit / Impact Assessment</li> <li>• Privacy Notices</li> <li>• Procedures for dealing with Subject Access Requests</li> <li>• Procedure for dealing with Data breaches</li> <li>• Data Retention &amp; Disposal Policies</li> </ul>	YES	
Minutes properly numbered and paginated with a master copy kept.	YES	BACKED UP ON TO EXTERNAL DRIVE
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	YES	ALL DOCUMENTS IN PLACE.
Adoption of Codes of Conduct for Members	YES	
Declaration of Acceptance of Office	YES	

Date of review of system of Internal Controls **23.04.25**

Review of system of Internal Controls carried out by:

Name **JANE SPENSER**

Signature



Report submitted to Council

(date) **12.05.25**

(minute reference) .....

Next review of system of Internal Controls due **APRIL 2026**

Additional comments by reviewer: