



# Internal Control Statement

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Brantham Parish Council

## **BRANTHAM PARISH COUNCIL**

### **INTERNAL CONTROL STATEMENT FOR YEAR ENDING 31 MARCH 2026**

#### **1. SCOPE OF RESPONSIBILITY**

Brantham 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 meeting. The January meeting of the council approves the level of precept for the following financial year.

The Council has appointed a Finance Committee. The Committee meets eleven 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 eleven times each year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the finance committee and 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. The Clerk also acts as the Responsible Financial Officer 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:**

All payments above £1000 are reported to the Council for approval. The Clerk may effect payments under £1000 in conjunction with the Chairman of the Council. Two members of the Council must sign every cheque or approve each online banking payment. The signatories should consider each payment alongside the relevant invoice, sign the invoice and initial the cheque counterfoil, if appropriate. All authorised signatories are members of the Council. No officer of the Council can sign cheques.

The Council has a Debit Card with Lloyds Bank which is restricted to use by the RFO for use in single transactions with a maximum limit of £1000. The use of this card is controlled by Financial Regulation 6.18.

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 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 an annual basis on the adequacy of its:

- 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.

**5. STATEMENT OF INTERNAL CONTROL**

**5.1 Significant internal control issues**

No significant internal control issues were identified during the financial year ending 31 March 2025. Comments and recommendations highlighted on the Internal Auditors report have been included in the Annual Internal Audit Action Plan, this has been monitored by the Finance Committee and action taken where appropriate.

**5.2 External audit opinion**

There were no matters raised on the Annual Return for the financial year to 31 March 2025 which have cause for concern. This was noted and accepted by the Parish Council at its meeting of 03 September 2025.

**5.3 Data protection compliance**

The Council has fully complied with the Data Protection legislation which came into force in the United Kingdom on 25 May 2018 and keeps its compliance under regular review. The UK GDPR sets out the information you should supply and when individuals should be informed. The Parish Council has procedures in place to review the information it supplies about the processing of personal data and ensures that it is:

- concise, transparent, intelligible and easily accessible;
- written in clear and plain language, and
- free of charge

Risks and all policies associated with Data Protection are reviewed by Finance Committee on an annual basis.

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Chairman

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RFO/Clerk

Approved and adopted by Brantham Parish Council

Meeting date: