

# Market Weston Parish Council Statement of Internal Financial Control

## MARKET WESTON 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 a yearly 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	Reviewed in MAY 2025
Regular maintenance arrangement for physical assets	Yes	
Annual review of risk and the adequacy of Insurance cover	Yes	PC to renew current policy & completeness of cover before renewal is due.
Annual review of financial risk	Yes	Reviewed in May 2025
Awareness of Standing Orders and Financial regulations	Yes	
Adoption of Financial and Standing Orders	Yes	
Annual review of contracts (where appropriate)	N/A	
Regular bank reconciliation, independently reviewed	Yes	
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	Reviewed at each PC mtg.

Adopted September 2025

Due March 2026

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Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved <i>* Non standard</i>	N/A	
Payments supported by invoices, authorised and minuted	Yes	
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	
Contracts of employment for staff	Yes	
Contract annually reviewed	Yes	
Updating records to record changes in relevant legislation	N/A	
PAYE/NIC properly operated by the Council as an employer	Yes	Reviewed in Financial review
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	where appropriate
Regular financial reporting to Parish Council	Yes	As per agenda & minutes
Regular budget monitoring statements as reported to Parish Council	Yes	- - -
Compliance with Local Transparency Code Of 2014: Items of expenditure incurred over £100	Yes	PC meeting Minutes & agenda include these.
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>	<p>Yes → <del>in hand</del> revised June 2025</p> <p>Yes → on website</p> <p>Yes → <del>in hand</del> Jan 2026</p> <p>Yes → <del>in hand</del> Jan 2026</p> <p>Yes → TBC</p>	

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Minutes properly numbered and paginated with a master copy kept in for safekeeping	Yes	
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	N/A	
Adoption of Codes of Conduct for Members	Yes	At Commencement of Parish Council Tenure
Declaration of Acceptance of Office	Yes	- - -

Date of review of system of Internal Controls..... 09/20/26

Review of system of Internal Controls carried out by: P. Barman

Name P. Barman Signature 

Report submitted to Council (date)..... 19/3/2026

(minute reference) ..... 11.5

Next review of system of Internal Controls due..... JANUARY 2027

Additional comments by reviewer: