LAPWORTH PARISH COUNCIL SYSTEM OF INTERNAL CONTROL

SCOPE OF RESPONSIBILITY

Lapworth Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standard, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, the Council is also 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 and for reviewing the effectiveness of internal audit.

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 ongoing 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.

THE INTERNAL CONTROL ENVIRONMENT		
THE COUNCIL	STATUS	
The Council appoints a Chairman who is responsible for ensuring that all Council	9.5.23	
meetings are run in accordance with the Council's Standing Orders.		
The Council reviews its obligations and objectives and approves the	8.1.24 for	
budget and precept for the following year at the January meeting.	2024/25	
	financial year	
The Council carries out regular reviews of its Internal Controls procedures.	11.3.24	
The Council appoints an Internal Controls Councillor.	9.5.23	
The Internal Controls Councillors carries out regular internal control checks	Quarterly –	
	minuted	
Tenders are sought in accordance with Finance Regulations to ensure that the	YES	
Parish Council offers value for money.		
THE CLERK/RESPONSIBLE FINANCIAL OFFICER		
The Council has appointed a Clerk to the Council who acts as the Council's	YES	
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 the day-to-day compliance with laws and regulations that the		
Council is subject to and for managing risks. The Clerk also ensures that the		
Council's procedures, control systems and policies are adhered to.		
The Clerk should hold or be working towards a CiLCA certificate.	YES	

LAPWORTH PARISH COUNCIL SYSTEM OF INTERNAL CONTROL

Year-end accounts will be prepared by the RFO for circulation to the Parish Council following the financial year-end on 31st March.	11 th April 2023
PAYMENTS	
All bills for payment are presented to the Council for approval. Online banking is used wherever possible to produce BACS payments under a two-step authentication process (each payment is created by the Clerk and then authorised by two Councillors). Where cheques are still used then two authorised signatories must sign each cheque and cheque stub.	YES
RISK ASSESSMENT POLICY	
The Parish Council has a comprehensive risk assessment policy which is reviewed annually.	11.3.24
INTERNAL AUDIT	
The Internal Audit is timed to comply with the Annual Return timescales.	YES
Full rights of access are given to the Internal Auditor regarding records and documentation.	YES
The Internal Auditor makes an independent report to the Parish Council.	YES
The report is reviewed by the Parish Council.	9.5.23
The Internal Auditor will follow up any actions required by review in subsequent audits.	YES

Signed (Chair):	Cllr Henderson
Date:	11 th March 2024
Date for next review:	March 2025
Date for next review:	March 2025