



Chilton Polden Parish Council Statement of Internal Control

For the Year Ending 31st March 2026

1. Scope of Responsibility

Chilton Polden Parish Council ("the Council") is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded, 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.

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 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.

3. The Internal Control Environment the Council

The Council has appointed a Chairperson who is responsible for the smooth running of its meetings and for ensuring that all Council decisions are lawful. The Council reviews its obligations and objectives and sets the level of precept required for the following year at its budget setting meeting.

The Council monitors progress against its aims and objectives at its meetings by receiving relevant reports from the Parish Clerk. The Council regularly reviews its internal controls, systems and procedures.

a) The Clerk/Responsible Financial Officer

The Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator. The Clerk is also the Responsible Financial Officer (RFO) and is responsible for administering the Council's finances.

The Clerk is responsible for 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.

b) Payments

All payments are approved by the Council in accordance with the Council's Financial Regulations. All payments require authorisation by two approved signatories.

c) Risk Assessments/Risk Management

The Council carries out regular risk assessments in respect of its activities and regularly reviews its systems and controls.

d) Internal Audit

The Council has appointed an independent Internal Auditor who reports to the Council on the adequacy of its systems and procedures, internal controls and risk management, and reviews these matters annually.

The effectiveness of the internal audit process is reviewed annually.

e) External Audit

Where applicable, the Council's External Auditor submits an Annual Audit Report and Certificate which is presented to the Council.

4. Review of Effectiveness

The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of:

- The Council
- The Clerk/RFO, who has responsibility for the design and maintenance of the internal control environment and management of risk
- The independent Internal Auditor, who reviews the Council's systems of internal control
- Where applicable, the Council's External Auditor, who carries out the final external review through the Annual Governance and Accountability Return (AGAR)

5. Significant Internal Control Issues



No significant internal control issues were identified during the 2025/26 financial year. Whilst no significant internal control issues were identified during the year, the Council strives for continuous improvement of the systems it has designed for internal control and has addressed any minor issues or recommendations identified during the review process.

Chairman: _____

Clerk/RFO: _____

Date: _____