



EAST HANNINGFIELD PARISH COUNCIL

Clerk and Responsible Financial Officer: Miss Lucy White, CiLCA, BA(Hons)

☎ 07703170512. clerk@easthanningfield-pc.gov.uk

🌐 www.easthanningfield-pc.gov.uk



STATEMENT OF INTERNAL CONTROLS

Re-adopted Adopted 27th May 2026

East Hanningfield Parish Council ("the Council") is committed to ensuring that it maintains a robust system of internal control, reviewed at least annually, to support its governance, accountability, and financial integrity under the Accounts & Audit Regulations 2015.

1. Governance & Policy Framework

- The Council adopts Financial Regulations and Standing Orders, reviewed at least annually.
- Decision-making is conducted through meetings of the full Council, with minutes properly recorded and retained.

2. Risk Management

- The Council maintains a Risk Assessment Policy, reviewed annually, and risk assessments are prepared for new activities where appropriate.
- Insurance arrangements are reviewed annually to ensure appropriate cover for assets, liabilities and fidelity guarantee risks..

3. Financial Planning & Budget Control

- An annual budget and precept are prepared and approved before the start of each financial year.
- The Council maintains general and earmarked reserves appropriate to its activities and known liabilities..

4. Payment Authorisation & Segregation of Duties

- Payments are authorised in accordance with the Council's Financial Regulations and approved budgets.
- Online payments are subject to dual involvement, with the RFO setting up payments and an authorised councillor approving them following verification against supporting invoices or documentation.
- All payments are reported to the next meeting of the Council.

5. Bank Reconciliation & Reporting

- Bank reconciliations are prepared regularly by the RFO and independently verified by a councillor at least quarterly, in accordance with the Financial Regulations.
- The year-end bank reconciliation as at 31 March is presented to and approved by the Council alongside the AGAR.

6. Asset and Insurance Control

- The Council maintains an Asset Register, reviewed and updated annually.
- Insurance cover includes public liability, employer's liability, fidelity guarantee and asset cover, reviewed annually.

7. Internal and External Audit

- An independent internal auditor is appointed annually to review the adequacy and effectiveness of the Council's internal controls.
- Internal audit reports are considered by the Council and any recommendations are implemented where appropriate.
- The Council approves the Annual Governance and Accountability Return (AGAR) and responds appropriately to any matters raised by the internal or external auditor.

8. Data Control and Transparency

- The Council maintains policies and procedures to comply with data protection, freedom of information and transparency requirements.
- Appropriate arrangements are in place for data security, records retention and publication of statutory information.

9. Review of Effectiveness

- The effectiveness of the system of internal control is reviewed by the Council at least annually and following any significant changes in procedures or personnel.
- This Statement of Internal Control shall be reviewed annually and published alongside the Council's governance and audit documentation.