WEST HUNTSPILL PARISH COUNCIL

Statement of Internal Control 2025/2026

In accordance with the Accounts and Audit Regulations 2015 (as amended), the Joint Panel on Accountability and Governance Practitioners' Guide, and current guidance issued by the Somerset Association of Local Councils (SALC) and the National Association of Local Councils (NALC), West Huntspill Parish Council has reviewed the effectiveness of its system of internal control for the financial year ending 31 March 2026.

The Council acknowledges its responsibility for ensuring that there is a sound system of internal control, designed to:

- Facilitate effective and efficient operation of the Council's functions
- Ensure accurate and reliable financial reporting
- Maintain compliance with relevant legislation, regulations and proper practices
- Safeguard public money, assets and resources
- Support transparency, accountability and good governance

The Council's system of internal control includes:

- Monthly bank reconciliations prepared by the Responsible Financial Officer and reviewed by the Chairman and full Council
- A system of authorisation and approval for all expenditure and payments
- Dual authorisation arrangements for banking and electronic payments where applicable
- Maintenance of accurate and up to date financial records using appropriate accounting software
- Regular budget monitoring and reporting to Council meetings
- Annual review of the Council's Asset Register and Risk Assessments
- Annual review and adoption of Standing Orders and Financial Regulations
- Publication of agendas, minutes, financial information and audit documentation on the Council website in accordance with the Local Government Transparency Code
- Annual review of the Council's policies relating to governance, data protection, accessibility and cyber security
- Appropriate arrangements for data protection, information security and website accessibility in line with AGAR Assertion 10 guidance

Internal Auditor

The Council appointed Mr Richard Young as Internal Auditor for the financial year 2025/2026.

The Internal Auditor is independent of the Council's day to day financial controls and procedures and provides an objective review of the adequacy and effectiveness of the Council's internal control arrangements.

The Internal Auditor will complete an annual internal audit review and provide a written report to the Council together with any recommendations arising.

External Auditor

The appointed external auditor for 2025/2026 is PKF Littlejohn LLP, who will undertake a limited assurance review of the Annual Governance and Accountability Return (AGAR) in accordance with the Accounts and Audit Regulations and Smaller Authorities Audit Appointments requirements.

Responsible Financial Officer (RFO)

The Council's Clerk, Mrs Alex Harris, is also appointed as the Responsible Financial Officer (RFO).

The Responsible Financial Officer is responsible for:

- The proper administration of the Council's financial affairs
- Maintenance of accounting records
- Preparation of financial statements
- Ensuring compliance with statutory requirements and current proper practices

Conclusion

Following its annual review of internal controls, West Huntspill Parish Council is satisfied that the systems and procedures in place are appropriate for the size and activities of the Council and support the preparation of accurate financial statements and effective governance arrangements.

The Council will continue to review and improve its systems of internal control in accordance with evolving legislation, audit requirements and best practice guidance.

Adopted by West Huntspill Parish Council
at its meeting held on: 12th May 2026

Signed:

Chairman: ____________________________

Date: ________________________________

Responsible Financial Officer: Mrs Alex Harris   Date: