

# *Bergh Apton Parish Council*

## **STATEMENT OF INTERNAL CONTROLS August 2022**

### **Standing Orders, Financial Regulations and Risk Assessments**

The Council has adopted Standing Orders and Financial Regulations based on the national model. The Standing Orders were last reviewed in September 2021 and the Financial Regulations in August 2022. The Council's Risk Assessments (including financial risk assessments) were also reviewed in August 2022.

### **Safe and Efficient Arrangements to Safeguard Public Money**

All payments are authorised by Council meetings. Only written cheques are signed and they require two signatories. The Clerk does not sign cheques.

All receipts are received electronically. No petty cash floats are kept.

The Council has fidelity insurance.

The Council does not have any debtors or handle any processes which are likely to generate debtors.

### **Employment**

The Council employs one member of staff (Parish Clerk). The Council is registered for PAYE and makes returns and payments directly to HMRC, if necessary. The Council has Employers Liability Insurance.

### **VAT**

The Council is not VAT registered and makes regular (annual) returns under the VAT 126 scheme.

### **Fixed Assets and Equipment**

The Council maintains an asset register which includes purchase values and insurance values. These assets hold little risk.

### **Loans and Long Term Liabilities**

The Council has no loans or long term liabilities.