

# *Bergh Apton Parish Council*

## **STATEMENT OF INTERNAL CONTROLS Year Ending March 2024**

### **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 are scheduled for review in September 2024. The Financial Regulations were last reviewed in March 2024 and the Council's Risk Assessments (including financial risk assessments) were also reviewed in March 2024.

### **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 of £25,000.

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 of £10,000,000.

### **VAT**

The Council is not VAT registered and makes regular (annual) returns under the VAT 126 scheme. The 2022-23 claim was submitted on 1<sup>st</sup> February 2024 and payment received 7<sup>th</sup> February 2024.

### **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.

**Approved by Council:** 27<sup>th</sup> March 2024