



Drighlington Parish Council

The Community Hub
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STATEMENT ON INTERNAL CONTROL FOR THE YEAR ENDING 31 MARCH 2026

Effective From 01/04/2025 -31/03/2026

1. SCOPE OF RESPONSIBILITY:

Drighlington Parish Council is responsible for ensuring that its business is conducted by following the law and proper standards and that public money is safeguarded, properly accounted for, and used economically, efficiently, and effectively.

The council is 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 risks 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:

Preamble:

The council has continued to build on its governance arrangements from the 2024/205 financial year.

Decisions are in line with the council's Financial Regulations, and there is no spending by parish council members.

Internal Controls:

The full Council meets up to 12 times.

Working Parties are being formed with Terms of Reference.

Each month the PC is circulated with a current bank reconciliation.

The RFO holds the council's debit card and is only allowed to purchase items that the council approves beforehand. The debit card is not used for business expenses by the clerk or members.

The debit card is held in a safe.

The council banks with the following banks:

Unity Trust Bank current account – 4 bank signatories and dual authorisation.

Unity Trust Bank instant access account – 4 bank signatories and dual authorisation.

Redwood Bank – 4 bank signatories and dual authorisation.

NatWest Bank account arrangements currently require a single signatory, being the Responsible Financial Officer (RFO). To maintain transparency and appropriate oversight, the Chairperson is provided with a hard copy of the monthly bank statements, and all members receive a circulated copy on a monthly basis.

All invoices are checked and signed by a parish council member.

All bank statements are signed and checked against the invoices by a parish council member.

It is recorded in the minutes which members have checked the invoices and bank statements.

All bank reconciliations are checked and signed by a parish council member and recorded in the minutes.

The fidelity insurance is £200k.

Clerk to the Council/Responsible Finance Officer:

The council has appointed a Clerk to the Council who has been in place since August 2023 and acts as the Council's advisor and administrator. The clerk is the Council's Responsible Financial Officer and is responsible for administering the council's finances. The clerk is responsible for advising on the day-to-day compliance with laws and regulations that the council is subject to and for managing risks. The clerk also provides advice to help the council ensure that its procedures, control systems, and policies are adhered to.

Payments:

All payments are listed on the Parish Council agenda and minutes for the PC's approval. Payments are approved and paid via Internet Banking with dual signatories.

Income:

All income is received and banked in the council's name promptly and reported to the Parish Council at each meeting.

Any income received can be cheques, BACS and cash. If cash is received, two members of the council or Councillor/RFO double-check the amount before it is banked.

Internal Audit:

The Council appoints an independent internal auditor who reports to the council every year on the adequacy of its:

- Records
- Procedures
- Systems
- Internal control
- Regulations
- Risk management

The Internal Auditor emails a report to the Parish Clerk/RFO and also to the Chairperson of the full council to ensure transparency.

The Internal Report is emailed to all Parish Council members, placed as an agenda item to discuss at a Parish Council meeting, and recorded in the minutes.

The Internal Report is uploaded to the Parish Council's Website and placed on the noticeboard.

External Audit:

The council's external auditors are PKF Littlejohn. Their report and documents are emailed to the Parish Council, placed as an agenda item to discuss at a Full Council Meeting, and recorded in the minutes.

The External Report is uploaded to the Parish Council's Website and noticeboard.

4. REVIEW OF EFFECTIVENESS:

The Parish Council has demonstrated the improvements made from the 2023/2024 financial year through 2024/2025 and 2025/2026 by opening dual signatory bank accounts.

5. INTERNAL CONTROLS COMPLETED 2025/2026

- Review and resolution of the Standing Orders -18/03/2026
- Review and resolution of the Financial Regulations – 26/01/2026
- Resolved key register list – 26/1/2026
- Review and resolution Financial Risk Assessment -26/01/2026
- Resolution of Bank Signatories – 26/01/2026
- Resolution of the Clerk as the RFO as required under s151 of the Local Government Act 1972 (for d. financial administration)

Approved by Full Council: Parish Council Meeting:

Chairperson.....

Date.....

RFO.....

Date.....