



Cainscross Town Council

Cashes Green & Ebley

Statement of Internal Controls

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Introduction

Cainscross Town Council (the Council) is a local government authority largely funded by public money and is responsible for ensuring its financial business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for and used efficiently and effectively. In discharging the overall responsibilities, the Council is also responsible for ensuring that there is a sound system of Internal control which facilitates the effective exercise of the Council's functions, and which include arrangements for the management of risk.

The Council is required to review at least annually the effectiveness of its systems of financial control. This is informed by the work of the Internal Auditor and the Council as a body corporate who has responsibility for the development and maintenance of the internal audit environment and any comments made by the Council's appointed internal and external auditors in their respective annual reports.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable degree rather than eliminate all risk of failure to achieve policies, aims and objectives.

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.
- Evaluate the likelihood of those risks being realised and the impact should they be realised; and
- Manage them efficiently, effectively and economically.

The system of internal control accords with the practices set out in the Joint Panel on Accountability and Governance Practitioners Guide (March 2024 edition)

The Internal Control Environment

- The Council maintains up to date risk assessments as appropriate reviewing all documents at least annually and regularly review its systems and controls.
- The Council seeks and receives appropriate property, legal, insurance and health and safety advice as appropriate to manage risk.



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Internal Audit

- The Council appoints an independent and competent internal auditor who reports to the Council on an annual basis on the adequacy of its records, procedures, systems, internal controls and risk management.
- Any issues raised by the Internal Auditor are reported to the Council and agreed actions are monitored to ensure that they have been carried out and actioned within agreed timescales.
- The Council reviews the effectiveness of Internal audit annually

External Audit

- The Council has been appointed External Auditor PKF Littlejohn to carry out a limited assurance review.
- Following completion of the External Audit, the annual Certificate of Audit is provided, which is presented to Council.

Review of Effectiveness

The Council has responsibility for conducting a review of the system of Internal control and Internal audit process, which is monitored and informed by:

- The Council
- The Clerk to the Council / Responsible Financial Officer
- The works of the Independent internal Auditor
- The External Auditors through the Annual Return