STATEMENT OF INTERNAL CONTROL
CHAPEL ALLERTON PARISH COUNCIL
2024-25

I certify that I have carried out the tests detailed below in accordance with the suggested approach contained in the 2025 Practitioners Guide.

Where an entry has been made in column 4 the supporting Working Papers are attached.

S Millard-Jones

Signed Clerk .... Date 30/03/2026

1 Internal Control	2 Tests	3 Initial if yes	4 W/P Reference	5 Comments
Previous Internal Audit Report	Do the Minutes record that Council has considered the Internal Audit Report for the previous year and the matters arising addressed?	SMJ		
Proper bookkeeping	Is the cashbook maintained and up to date?			N/A
	Is the cashbook arithmetically, correct?			N/A
	Is the cashbook regularly balanced?			N/A
Standing Orders and Financial Regulations	Has the Council formally adopted Standing Orders and Financial Regulations?	SMJ		Re-adopted at the Annual Meeting of the PC in May.
	Has a Responsible Financial Officer been appointed?	SMJ		April 2023 07/24
	Have items or services above a *de-minimis* amount been competitively purchased?			N/A
	Are payments in the cashbook supported by invoices, have they been authorised and Minuted?	SMJ		All payments are authorised by two cllrs at every PC meeting (held 11 times per year). The proposer and seconder sign the payments sheet.
	Has VAT on payments been identified, recorded and reclaimed?	SMJ		Last VAT claim made in March 2026.
	Is Section 137 expenditure separately recorded and within statutory limits?	SMJ		

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Risk Management Arrangements	Does a scan of the minutes identify any unusual activity?			No
Risk Management Arrangements (contd)	Do the minutes record the Council carrying out an annual risk assessment?			March 2026.
	Is insurance cover appropriate and adequate?	SMJ		In process of obtaining 3 quotes for the upcoming year – due in June 2026.
	Are internal financial controls documented and regularly reviewed?	SMJ		Quarterly reviewed by different councillors.
Budgetary Controls	Has the Council prepared an annual budget in support of its precept?	SMJ		January 2026.
	Is actual expenditure against the budget regularly reported to Council?	SMJ		Periodically
	Are there any significant unexplained variances from budget?			No
Income Controls	Is income properly recorded and promptly banked?	SMJ		
	Does the precept recorded in the cashbook agree to the District Council's notification?	SMJ		
	Are security controls over cash adequate and effective?			N/A
Petty Cash Procedures	Is all petty cash spent recorded and supported by VAT invoices/receipts?			N/A
	Is petty cash expenditure reported to Council?			N/A
	Is petty cash reimbursement carried out regularly?			N/A
Payroll Controls	Do salaries paid agree with those approved by Council?	SMJ		
	Are other payments to the Clerk reasonable and approved by Council?	SMJ		Approved at the monthly meeting.

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	Has PAYE/NIC been properly operated by the Council as an employer?	SMJ		HMRC PAYE tools is used
Assets Controls	Does the Council keep an Assets Register of all material assets owned?	SMJ		Annually updated and reviewed.
	Is the Register up to date?	SMJ		Updated March 2026.
	Do asset insurance valuations agree with those in the Register?	SMJ		
Bank Reconciliation	Is there bank reconciliation for each bank account?	SMJ		
	Is the bank reconciliation carried out regularly on the receipt of statements?	SMJ		At the end of every month and shared with councillors.
	Are there any unexplained balancing entries in any reconciliation?			No
Year-End Procedures	Are year-end accounts prepared on the correct accounting basis?	SMJ		
	Do accounts agree with the cashbook?	SMJ		
	Is there an audit trail from underlying financial records to the accounts?	SMJ		
	Where appropriate, have debtors and creditors been properly recorded?	SMJ		

Signed……………………………………………………………… Chairman Date 30th March 2026.