



BRIDGWATER WITHOUT PARISH COUNCIL STATEMENT OF INTERNAL CONTROL FOR THE YEAR ENDING 31st MARCH 2026

1. Scope of Responsibility

Bridgwater Without Parish Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively. In discharging this overall responsibility, 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 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 risk 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

The Council has appointed a Chairman responsible for the smooth running of its meetings and ensuring that all Council decisions are lawful. At its December meeting, the Council reviews its obligations, objectives, and budgets at the level of precept required for the following year. The Council monitors progress against its aims and objectives at its meetings by receiving relevant reports from the Parish Clerk. The Council regularly reviews its internal controls, systems, and procedures.

The Clerk/Responsible Financial Officer

The Council has appointed a Clerk of the Council who 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 the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

Payments

All payments are approved by the Council. Two Members of the Council must sign every cheque or online payment.

Risk Assessments/Risk Management

The Council carries out regular risk assessments in respect of its activities and regularly reviews its system and controls.

Internal Audit

The Council has appointed an independent Internal Auditor who reports to the Council on the adequacy of its systems and procedures, internal controls, and risk management and reviews these matters annually. The effectiveness of internal audit is also reviewed.

External Audit

Where appropriate, the Council's External Auditors submit an annual Certificate of Audit, which is presented to the Council.

4. Review of Effectiveness



The Council has responsibility for conducting an annual review of the effectiveness of the system of internal control. The review of the effectiveness of the system of internal control is informed by the work of

- The Council
- The Clerk/RFO who has responsibility for the design and maintenance of the internal control environment and managing risk
- The independent Internal Auditor who reviews the Council's systems of internal control
- Where appropriate, the Council's External Auditors make the final check using the Annual Return, a form completed and signed by the RFO, the Chairman and the Internal Auditor

5. Significant Internal Control Issues

No significant internal control issues were identified during the 2024-25 financial year.

Whilst no significant Internal Control issues were identified during the year, the Council strives to continuously improve the system it designed for internal control and has addressed all the minor issues and weaknesses raised and reported during the review process.

Chairman

Clerk of the Council

26/03/2026