



# **Internal Controls Statement**

**March 2026**

**Approved by Council: March 2026**  
**Review date: March 2028**

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The following table outlines the Internal Controls in place to ensure Wonersh Parish Council follows Proper Practices and the Statutory Documents adopted by Council.

<p>We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.</p>	<p>Budgets for the following year are considered each Autumn and approved at the January Council Meeting. The budget informs the Precept request. Expenditure by budget category is considered at each Council Meeting (monthly excepting August and December) and reviewed in detail each Autumn. The Council approves allocated and unallocated reserves at the start of a new financial year. The Council has an Investment Strategy outlining investments. A statement of accounts is presented to Council for approval, Bank reconciliations are presented at each Council Meeting (monthly excepting August and December) and verified by a Councillor is not a signatory to the bank accounts at least quarterly.</p>
<p>We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness</p>	<p>Standing Order and Financial Regulations are approved at the annual Council Meeting and updated in line with the NALC model documents. Online payments are raised by a member of staff and approved by two Councillors, who are account signatories. Occasional cheque payments are populated by a member of staff and approved by two Councillors, who are account signatories. Direct debit payments are approved at the annual Council Meeting and updated as required. Direct debits and other payments are documents in a list of receipts and payments presented at each Council Meeting. Bank signatories are confirmed at the Annual Council Meeting. Councillors who are non-signatories complete bank reconciliation at least quarterly. Items for approval are included on a Council Meeting agenda for Council consideration; payments are raised with reference to this. Fixed asset registers are approved at the Annual Council Meeting and following acquisitions and / or disposals. VAT is reclaimed quarterly.</p>

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	<p>Staff payments are contractual and payroll is processed by an external provider.</p> <p>Public consultation takes place in advance of any loan applications.</p>
<p>We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances</p>	<p>Expenditure by the Council is considerate of available legislative spending powers.</p> <p>The Council aspires meet the requirements for General Power of Competence.</p>
<p>We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations</p>	<p>The Council publishes on its website:</p> <ul style="list-style-type: none"> <li>• Sections 1 and 2 of the Annual Governance and Accountability Return</li> <li>• Declaration that these accounts are unaudited</li> <li>• Details of how Public Rights can be exercised.</li> </ul> <p>As minimum details the exercise of public rights are included on the Council noticeboards, with other elements posted too when space allows.</p>
<p>We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required</p>	<p>The Council holds Public Liability and Employer's Liability Insurance.</p> <p>The Council actively identifies and responds to risk across areas of responsibility, drawing on specialist training or assessors of risk where appropriate, for example</p> <ul style="list-style-type: none"> <li>• Playgrounds are regularly assessed by Rospa trained staff and councillors</li> <li>• A specialist playgrounds company assesses annually</li> <li>• Trees are inspected every two years.</li> </ul> <p>Reports are presented to Council to approve the response.</p> <p>Council-wide risk assessments are considered by the Risk and Audit Committee and approved by Council.</p> <p>Voluntary activity is subject to risk assessments considered at each Council Meeting as required.</p> <p>Contractors and activity / event providers operating on Council land submit Risk Assessments and Insurance documentation, plus other relevant paperwork as required.</p>
<p>We maintained throughout the year an adequate and effective</p>	<p>The Council have appointed an independent and appropriately qualified internal auditor.</p>

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system of internal audit of the accounting records and control systems.	Staff make all relevant documentation available for review.
We took appropriate action on all matters raised in reports from internal and external audit.	Audit reports are formally presented to Council and matters raised are delegated to relevant Committees to progress. Responses and follow up actions by Council are presented to the auditor to confirm response.
We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements	This is considered as part of the Council Risk Assessment and Budget Setting Process and response.
Data Compliance	Wonersh Parish Council has transferred to .gov.uk domain with a website meeting accessibility requirements. Staff and members have individual .gov.uk email addresses. The Council has an IT Policy. The Council meets the requirements of the Freedom of Information Act, is registered with the Information Commissioners Office and has a Publication Scheme The Council follows the Transparency Code The Council has a GDPR policy informed by regulations and law.

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