MARDEN PARISH COUNCIL

STATEMENT ON INTERNAL CONTROL FOR THE YEAR ENDING 31st MARCH 2026

1. SCOPE OF RESPONSIBILITY

Marden 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.

The system of internal control is in place at the Council for the year ended 31st March 2026 and up to the date of approval of the annual report and accounts and, except for the details of significant internal control issues at section 5, accords with proper practice.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful.

The Council reviewed its obligations and objectives and approved budgets for the following year at its Finance meeting during the third quarter. Councillors, at this meeting, agreed the level of precept for the following financial year and this was put before Full Council at an Extraordinary Full Council meeting on 27th January 2026 for approval.

The Council has appointed a Finance Committee of Members who meet quarterly each year and monitor progress against objectives, financial systems and

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procedures, budgetary control and carry out regular reviews of financial matters. The minutes of the meetings of the Finance Committee are reported to Full Council and approved at the next Finance Committee Meeting.

The Full Council has met monthly during the financial year and monitors progress against its aims and objectives at each meeting by receiving relevant reports from the Finance Committee and the Parish Clerk.

The Council carries out regular reviews of its internal controls, systems and procedures.

Clerk to the Council / Responsible Financial Officer:
The Council has appointed a Clerk to 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 reported to the Council for approval. Two Cllrs authorise payment for bank transfers with Unity Trust Bank with the Clerk inputting the relevant banking information. Three Members of the Council must authorise every cheque on the Nat West Account. Two signatories are required for release of funds from the CCLA Account (Santander account closed in November 2025 and funds transferred to CCLA)

Risk Assessments / Risk Management:
The Council carries out regular risk assessments in respect of actions and regularly reviews its systems and controls and Financial Regulations.

Internal Audit:
The Independent Internal Auditor for Marden Parish Council currently is Mulberry LAS. An interim audit was undertaken remotely in December 2025 and the end of year audit in June 2026 (Final report). A report is produced and provided to the Council on the adequacy of its:
Records
procedures
systems
internal control
regulations
risk management
reviews

The effectiveness of the internal audit is reviewed annually.

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External Audit:
The Council's External Auditors, Mazars, 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 Full Council;
- the Finance Committee;
- the Clerk to the Council / Responsible Financial Officer who has responsibility for the development and maintenance of the internal control environment and managing risks;
- the independent Internal Auditor who reviews the Council's system of internal control;
- Mazars, the Council's external auditors, who make the final check using the Annual Return, a form completed and signed by the Responsible Financial Officer, the Chairman and the Internal Auditor. Mazars issue an annual audit certificate;
- the number of significant issues that are raised during the year.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

Whilst no significant internal control issues were identified during the year the Council strives for the continuous improvement of the system it has adopted for internal control and has addressed all the minor issues and weaknesses raised and reported during the review process.

Signed:

Cllr A Boswell
Chairman
Marden Parish Council

Dated: 9th June 2026

Alison Hooker
Clerk/RFO
Marden Parish Council

Dated: 9th June 2026

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