with laws and regulations that the Council is subject to and for managing risks. The Clerk also provides advice to help the Council ensure that its procedures, control systems and polices are adhered to.

c) **Payments**
Authorisation: All expenditure must be authorised by the Council (or by a Committee having delegated authority), or by the Clerk by way of delegated authority.
Recording/reporting: All payments and receipts are entered into the Council's accounting system and reported to the Council every two months. A copy of all payments is kept with the invoices. The bank account is reconciled monthly.
Method: Since March 2020 all outgoing payments have been made electronically online, although we retain the ability to pay by cheque. We employ the Online for Business facility provided by Lloyds Bank for secure electronic payments. Three councillors are approved as online Authorisers on the secure banking portal (analogous to signing a physical cheque). The Clerk is approved as an online Creator of payments (analogous to writing out but not signing a cheque).
Mandate: Two Authorisers are required to approve every created payment of whatever amount.
Direct Debits: The Council has three Direct Debits set up on its current account for regular payment: to BT for our website; to the Information Commissioner's Office for annual registration; and to Pennon Water Services for the water tap in the cemetery.
Reconciliation: The Council checks the Clerk's reconciliation against the Council's bank account statements bi-monthly.

d) **Contracts**
Procedures as to contracts are laid down in the Council's Standing Orders and Financial Regulations. The Council oversees all contract procedures.

e) **Internal Audit**
The Council has appointed Alison Marshall as its independent Internal Auditor. She is instructed to report annually to the Council on the adequacy of its records, procedures, systems, internal controls and risk management. The effectiveness of the internal audit is reviewed annually.

f) **External Audit**
The Council opts not to exempt itself from a 'limited assurance review' as its income or expenditure is more than £25,000 for the year. The certificates have been signed and returned to the appointed External Auditor PKF Littlejohn. Following completion of the External Audit, the annual Certificate of Audit is provided, which is then presented to the Council.

4. REVIEW OF EFFECTIVENESS
Ide Parish Council has responsibility for conducting an annual review of the effectiveness of its system of internal controls. The review is monitored and informed by:
- the Clerk to the Council and Responsible Financial Officer
- the work of councillors reporting to the Parish Clerk (the Responsible Finance Officer)
- the work of the Independent Internal Auditor
- the External Auditors through the Annual Return and their annual letter
- the number of significant issues that are raised during the year.

Date of approval of this Statement of Internal Control: 12 July 2022

Signed by Chair N M Bradley

NICHOLAS BRADLEY