



Leigh-on-Sea Statement of Internal Control

Adopted 3rd December 2024

Review December 2025

1. Scope and Responsibility

Leigh-on-Sea Town Council (Town Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Town Council is responsible for ensuring that there is a sound system of internal control which includes the management of risk.

2. Purpose of the System of Internal Control

The system of Internal Control is designed to manage risk and does not eliminate all risk of failure to achieve, policies, aims and objectiveness. The system of internal control is based on an on-going process designed to evaluate the likelihood of those risks being realised and the impact should they occur and to manage them effectively.

3. Internal Control Framework

The system of Internal Control is based on a framework consisting of the Code of Conduct and internal regulations including financial regulations and procedures. It is further enhanced by the Town Clerk providing regular financial information to the Full Council and Finance and Governance Committee including:

- a. Comprehensive budgeting systems projecting and evaluating.
- b. Monthly budget reports of expenditure against budget.
- c. Bank Reconciliations checked at Full Council or Finance and Governance Committee against the monies at the bank.
- d. Checking payments at the Full Council or Finance and Governance Committee and two signatories signing off payments to be made.

4. Review of Effectiveness

The Council has a responsibility, at least annually, to undertake a review of the effectiveness of the system of internal control.

- a. This is completed by the Finance and Governance Committee with the Town Clerk/Responsible Financial Officer.
- b. This is checked by the Internal Auditor and the External Auditor.
- c. This information is available to any other Review Agencies.