

## Procedure for the signature of the Annual Governance Statement

Adopted at the meeting held on 13 July 2017 (to be reviewed in March 2018)

1. The Parish Clerk will obtain an annual statement from the Internal Auditor that he/she:-
  - 1.1 Is appropriately qualified and can confirm that the accounting statements of Rowington Parish Council have been prepared in accordance with the requirements of the current Accounts and Audit Regulations.
  - 1.2 Can confirm that, in so far as it is possible from data presented and needed for audit, the Parish Council has maintained an adequate system of internal control and that there is no evidence of fraud or corruption.
  - 1.3 Can confirm that, in so far as it is possible from data presented and needed for audit, there appears to be no non-compliance with laws, regulations and proper practices in the accounts.
  - 1.3 Can confirm that, in so far as it is possible from the data presented and needed for audit, there are no liabilities, litigation or other events which may have a financial impact on the activities of the council and are not included in the statements of account.
2. Subsequent to Item (1) above, the Parish Clerk will include an agenda item on the Parish Council meeting to ensure that:-
  - 2.1 Prior to approval of the accounts, the Parish Council has considered and has identified any litigation, liabilities or commitments, events or transactions which might have any possible impact on the council and can confirm that such items have been included in the accounts.
  - 2.2 The Parish Council has reviewed the adequacy and effectiveness of the system of internal financial controls independently from the internal auditor.
  - 2.3 All payments by the Parish Council are reported to the earliest possible Council meeting and that cheques are signed by two of the approved signatories. Furthermore, all such payments are reviewed at the time of authorisation of the expense to ensure that they lie within the legal powers of the Parish Council to enact.
  - 2.4 All payments into the Parish Council account are duly reported.
  - 2.5 All transactions are recorded in the Minutes of the appropriate meeting.
  - 2.6 The Parish Council has reviewed the payment recording, approval and signatory system for effectiveness and considered any way in which fraud and corruption might occur.
  - 2.7 At the Annual Meeting of the Parish Council, copies of the accounts are made available and any questions from persons attending the meeting are properly answered.
  - 2.8 An annual Risk Analysis and Management exercise is completed, including:-
    - Identification of risk under general headings of financial, personal and functional
    - Assessment of the magnitude of the identified risks
    - Creation or modification of the risk management plan as necessary
    - Review of the Risk Analysis and Management procedure
- 3 The Parish Clerk will maintain a regularly updated register of all actions arising from the audits and exercises defined in Paragraphs 2.1 to 2.8. Each action should have a starting date and expected completion date attached.

This register will be reviewed annually to ensure timely completion of actions.