

| SAXTEAD PARISH COUNCIL | | |
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| STATEMENT OF INTERNAL CONTROLS | | |
| | Date | Notes |
| MODEL | NALC | |
| AUTHORS | | Clerk – Peter Grogan |
| DATE REVIEWED / AMENDED | January 2025 | |
| DATE ADOPTED | 16.01.2025 | Saxtead Parish Council meeting |
| DATE FOR REVIEW | Summer 2025 | To be read alongside Standing Orders and Financial Regulations. |

Signed Chair of Saxtead Parish Council _____

Date ____/____/____

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1. Purpose

- 1.1. The Parish Council recognises that the effective internal control is necessary to comply with its legal and regulatory obligations and to contribute to the effective overall management of the Parish Council. This document provides the framework through which this can be achieved and audited.
- 1.2. 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 assurance of effectiveness. – See current Risk Assessment document.

2. Scope

- 2.1. Saxtead Parish Council is a local authority funded by public money and 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. The Council has adopted the model NALC Financial Regulations 2023, which fully explains procedures, and sections of such are used through this policy

3. Responsibilities

- 3.1. The Council:** The Council reviews its obligations and objectives and approves a budget for the following year at its November or December meeting. The approved annual budget shall form the basis of financial control for the ensuing year. The Council meets 6 times each year. Each meeting, a member other than the Chairman or a bank signatory, shall be appointed to perform an Internal Control. This member works through the Internal Control Checklist and makes any comments where necessary.
- 3.2. The Clerk / RFO:** 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 RFO shall quarterly provide the council with a statement of receipts and payments to date under each budget heading, comparing actual expenditure against that planned as shown in the budget (a budget monitoring document) and shall show explanations of material variances.

3.3. Payments:

All expenditure is authorised by the Council. The Clerk shall prepare a schedule of payments requiring authorisation, forming part of the Agenda for the Meeting and,

together with the relevant invoices, present the schedule to council. The council shall review the schedule for compliance and, having satisfied itself shall authorise payment by a resolution of the council. A member of the Council must authorise every payment.

Internet banking controls are such that the Clerk may only set up payments, and a councillor must authorise such payments.

For cheques, two members may sign, but if only one signatory is present, the Clerk (as a bank signatory) may sign the cheque. The signatories check each cheque against the relevant invoice (which has been signed by the Clerk), sign the invoice and initial the cheque counterfoil. Cheques shall not normally be presented for signature other than at a council meeting, unless necessary for safety or risk remediation.

4. Internal Audit

- 4.1. The Council has appointed an Independent internal auditor (SALC) who will report to the Council on the adequacy of its records, procedures, systems, internal control and risk management. The system of internal control as detailed in this policy will be reviewed annually by the Council.