This Document was reviewed by Great Oxendon Parish Council at the meeting held on 12th October 2026

Great Oxendon Parish Council

Systems of Internal Control

Aim
To monitor and check systems of Internal Control to ensure that activities are conducted in a secure and well-ordered manner, to prevent fraud and corruption.

Council
The Parish Council sets a budget and precept for the new next financial year in December/January.

The Parish Council also revises and amends the existing budget at this meeting if so wishes. It may consider virements and the use of general reserves throughout the financial year in the interests of efficient budget management.

The Clerk provides the following information to the Parish Council prior to the meeting

- Monthly Bank Reconciliation
- Monthly Statement of Reserves
- Monthly Budget Report
- Statement of all expenditure
- Statement of all receipts

The Clerk prepares a list of payments for approval, with accompanying invoices being available for inspection by all Parish Councillors at the meeting. These are also circulated via email ahead of the meeting. The Council approves the payments for the month, which are recorded in the minutes.

All of the above documents are available online to view and their presentation to the Parish Council is recorded within the minutes.

The Council authorises all expenditure, except: -

- The Clerk has delegated powers to spend up to £500 on day to day running expenses and in emergency situations.

Payments
All invoices are dated and initialled by the Clerk. The Chair signs the invoices or another Councillor if unavailable. The Parish Council use BACS for payments although any cheques issued would be signed by two Parish Councillors.

Unity Trust bank has additional controls. The Clerk inputs the invoice into the system. Payment is not made until the invoice has been authorised by two or three Councillors/bank signatories who must log in online, under their own credentials, to authorise.

This document should be read in conjunction with the Banking Arrangements.

Verification Check
An internal check of the accounts and payroll to be carried out once a year on a rota basis.

Bank Reconciliations	Check monthly reconciliations, compare bank statements and reports of un-reconciled transactions
Invoices	Compare to invoice schedule, bank receipts and minutes
VAT Returns	Ensure VAT returns are completed at least annually
Payroll	Compare to bank payments and minutes

Risk Assessment/Risk Management

The Parish Council reviews its risk assessments each year. It also reviews its insurance cover and level of Fidelity Guarantee Insurance.

Internal Audit

The Parish Council uses Northants CALC Internal Audit Service to carry out the Internal Audit. The Internal Audit Terms of Reference provided by NCALC are approved by the Council each year.

External Audit

The Smaller Authorities' Audit Appointments (SAAA) appoints the external auditors on behalf of parishes in England. The Parish Council's current external auditors are PFK Littlejohn

Signed Clerk/RFO …….. Date ……

Signed Chairman …….. Date ……