



GREATWORTH AND HALSE PARISH COUNCIL



SYSTEM OF INTERNAL CONTROL AND INTERNAL AUDIT

1. SCOPE OF RESPONSIBILITY

Greatworth and Halse Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standard, and that public money is safeguarded and properly accounted for, and used economically, efficiently, and effectively. In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk and for reviewing the effectiveness of internal audit.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

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 and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

3. THE INTERNAL CONTROL ENVIRONMENT

The Council:

The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful.

Minute ref:

Annual meeting: 12th May 2025, item 1

The Council adheres to the Finance Regulations which are reviewed annually.

Annual meeting: 12th May 2025

The Council reviews its obligations and objectives and approves the budget and precept for the following year at the January meeting following detailed review.

Ordinary meeting: 5th January 2026

The Council carries out regular reviews of its internal controls systems and procedures.

Ordinary meeting: 3rd March 2025

An Internal Control Councillor makes random checks on the accounts, following an invoice from payment, through the finance and administration system to bank statement entries.

Every quarter

The Council regularly reviews actual versus budgeted expenditure, insurance details

At every Ordinary meeting – details provided in the Financial Report

Tenders are sought under the Finance Regulations rules to ensure that the Parish Council offers value for money.

Yes

The Clerk/Responsible Finance Officer:

The Council has appointed a Clerk 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 Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are adhered to.

Yes

The Clerk should hold or be working towards a CiLCA certificate	
Year-end accounts will be prepared by the RFO for circulation to the Parish Council by the end of May following the financial year-end on 31 st March	Ordinary meeting: 7 th May 2024
Payments:	
All bills for payment are presented to the Council for approval. Two authorised signatories must approve every online payment and sign each cheque and stub, in accordance with the Parish Council's bank mandate	Every Ordinary meeting
Risk Assessment Policy:	
The Parish Council has a comprehensive risk assessment policy which is reviewed regularly.	Ordinary meeting: 12 th March 2025
Internal Audit:	
The Parish Council has adopted Terms of Reference for the Internal Audit which is reviewed every four years.	1 st March 2022
The Internal Audit is timed to comply with the Annual Return timescales	Yes
Full Rights of Access are given to the Internal Auditor regarding records and documentation	Yes
The Internal Auditor makes an independent report to the Parish Council.	Yes
The Internal Auditor's report is reviewed by the Finance working group and recommendations made to the next Parish Council meeting.	Yes
The Internal Auditor will follow up any actions required by review in subsequent audits.	Yes

Approved by Council: 2nd March 2026

Signed (Chair):

Next review: March 2027