SOUTH NORMANTON PARISH COUNCIL

INTERNAL CONTROL POLICY 2026

1. SCOPE OF RESPONSIBILITY

South Normanton Parish Council 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.

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.

2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to ensure that the council's activities are carried out properly and as intended. Internal controls are set up by the Clerk who is the Responsible Financial Officer but the Council members must ensure that they have an understanding of those controls and that they are operated effectively.

3. PERSONNEL INVOLVED WITH THE INTERNAL CONTROL ENVIRONMENT

3.1 The Council:

The Council has appointed a Chair who is responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful. The Chair signs or initials each page of the minutes at the Council meetings.

Decisions are made in accordance with the Standing Orders and the Financial Regulations approved by the Council.

The Council approves a budget for the following year at the December or January meeting which also approves the level of precept for the following financial year.

The Council receives a budget report, financial statement bank reconciliations during the financial year.

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The Post Mill Centre, Market Street, South Normanton,
Derbyshire DE55 2EJ
Office Hours: Tuesday, Wednesday & Thursday - 10am to 1pm

All payments are approved at the next Council meeting. The Councillors may check that the BACS or cheque payments agree with the amount of the invoice and the payee named on the invoice and the expenditure list.

The RFO may make payments as per the Financial Regulations to ensure the smooth running of the Council.

The Council agrees the payments made at each Council meeting and notes receipts if available.

3.2 Clerk to the Council / Responsible Financial Officer:

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 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 maintained.

The duties of the Clerk / RFO are laid down in a Job Description which is reviewed from time to time.

The RFO submits all the requested information to the Internal and External Auditor by the required date.
The RFO arranges for the public notices to be displayed.

The RFO retains all relevant documents relating to finances for 10 years (Annual Return, VAT Returns, PAYE/NIC information, Public notices, Fixed Asset register, Risk assessments, accounts and supporting information)

3.3 Internal Auditor

The Council has appointed an Independent Internal Auditor who reports to the Council on the adequacy of its:

Records, procedures, systems, internal control, regulations, risk management, reviews.

The effectiveness of the internal audit is reviewed annually, and the council agrees to the appointment of the Internal Auditor.

The scope of the work of the Internal Auditor is reviewed annually and the review and the appointment is minuted.

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The Internal Auditor inspects the accounts at the yearend (prior to completion of the Annual Return pages 2 and 3) and completes page 5 of the Annual Return

The findings of the Internal Auditor are copied to all members of the Council and considered at the next Council meeting.

3.4 External Audit:

The Council must answer any queries from its External Auditors and submit the External Auditor's Report at the next Council meeting.

4. REVIEW OF EFFECTIVENESS

The Council conducts an annual review of the effectiveness of the system of internal control.

Signed: Chair:

Date:

Date Policy was reviewed: Feb 2026

Date of next Policy review: Feb 2027