



BRINGTONS

Parish Council

Bringtons Parish Council Internal Controller – Job Description & Internal Control Policy

Internal Control Policy

1. Purpose of the Policy

This policy establishes a framework for maintaining effective internal controls to safeguard public funds, ensure transparency, and support good governance within the Parish Council.

2. Principles of Internal Control

The Parish Council is committed to:

- Safeguarding public money and assets.
- Ensuring financial decisions are lawful and properly authorised.
- Maintaining accurate and timely financial records.
- Separating duties to reduce the risk of error or fraud.
- Regularly reviewing and improving internal systems.

3. Independence and Separation of Duties

- Financial responsibilities must be distributed to avoid concentration of control.
- Wherever possible:
 - Different individuals should authorise, process, and review transactions.

4. Frequency of Reviews

- Internal control checks will be conducted quarterly.
- Additional checks may be carried out where risks are identified.

5. Core Control Checks

The following areas must be reviewed:

5.1 Financial Records

- Cash book accuracy and completeness.
- Proper recording of all receipts and payments.

5.2 Bank Reconciliation

- Regular reconciliation of accounts.
- Agreement between bank statements and accounting records.

5.3 Payments

- All payments supported by invoices.
- Proper authorisation in accordance with Financial Regulations.
- Payments approved by the Council and recorded in minutes.

5.4 Income

- All income received, recorded, and banked promptly.
- Verification of expected income streams (e.g., grants, precept).

5.5 Payroll

- Salaries consistent with approved scales.
- Correct deductions for PAYE and pensions.

5.6 Assets and Insurance

- Maintenance of an up-to-date asset register.
- Annual review of insurance cover.

5.7 Risk Management

- Annual review of risk assessment documents.
- Monitoring of key risks and mitigation measures.

6. Documentation and Reporting

- A formal Internal Control Report must be:
 - Documented
 - Presented to Full Council
 - Recorded in meeting minutes
- The Council must consider and act on recommendations.

7. Annual Review of Policy

- This policy will be reviewed annually by the Parish Council.
- Updates will reflect:
 - Changes in legislation
 - Audit guidance
 - Best practice in governance

8. Relationship to Audit

Internal control checks are separate from:

- Internal audit
- External audit

The Internal Controller role provides ongoing assurance between audit cycles.

9. Expected Outcomes

- Strengthened financial oversight.
- Reduced risk of error, fraud, or mismanagement.
- Improved transparency and accountability.
- Compliance with statutory obligations and audit standards.

Internal Controller – Job Description

1. Role Title

Internal Controller (Internal Controls Councillor)

2. Role Purpose

The Internal Controller is a serving Parish Councillor appointed to independently review the Council's financial systems, internal controls, and governance arrangements. The role provides assurance to the full Council that public funds are properly managed, risks are mitigated, and statutory obligations are met.

The Internal Controller must remain independent of day-to-day financial operations and must not be an authorised bank signatory.

3. Key Responsibilities

3.1 Financial Verification

Undertake sample checks of financial transactions to confirm:

- Income has been received, recorded, and banked correctly.
- Expenditure is supported by invoices and authorised in accordance with Council procedures.
- Confirm that payments align with approved budgets and Council resolutions.

3.2 Bank Reconciliations

- Verify that bank reconciliations are completed regularly (monthly where possible, minimum quarterly).
- Ensure the cash book balances agree with bank statements.
- Review and sign off reconciliations as evidence of independent checking.

3.3 Risk Management

- Review the Council's risk management arrangements.
- Identify potential risks to financial integrity, assets, and operations.
- Recommend actions to mitigate identified risks.

3.4 Asset Management

- Ensure an up-to-date asset register is maintained.
- Verify the existence and valuation of material assets on a sample basis.
- Confirm that appropriate insurance cover is in place and reviewed annually.

3.5 Payroll and Compliance Checks

- Verify that staff salaries are paid in accordance with approved pay scales.
- Ensure PAYE, National Insurance, and pension contributions are correctly calculated and submitted.
- Confirm compliance with HMRC and pension regulations.

3.6 Governance and Procedures

- Review adherence to the Council's Financial Regulations and Standing Orders.
- Ensure proper authorisation procedures are followed for all financial decisions.
- Check that statutory and regulatory requirements are being met.

3.7 Reporting

- Prepare a written Internal Control Report quarterly.
- Present findings to the Full Council, highlighting:
 - Areas of compliance
 - Any weaknesses or risks identified
 - Recommendations for improvement
- Follow up on previously identified issues to ensure corrective action has been taken.

4. Working Arrangements

- Reviews are conducted quarterly as a minimum.
- The Internal Controller must
 - Not be involved in routine financial administration
 - Not act as a cheque signatory or online banking authoriser.
- The role reports directly to the Full Council.

5. Person Specification

- Serving Parish Councillor.

- Basic understanding of financial procedures and governance.
- Strong attention to detail and objectivity.
- Ability to maintain confidentiality and independence.
- Good written communication skills.
- Can not be the Chair or Vice Chair of the Council

Adopted by: Brington Parish Council

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