

Great Cransley Parish Council Internal Controls Procedure

Financial Risks & Controls

Identified Risks

Responsibility for making payments and maintaining the cashbook falls to the Parish Clerk.

Income and expenditure must be ensured to have been incurred owing to genuine Council business.

Payments are made to genuine sources and not fraudulently disguised.

Receipts are from genuine sources.

Expenses and documents relating to finance matters are genuine.

Opportunities for fraud & money laundering must always be considered.

Systems & Controls

Finance items are raised in meetings and discussed by councillors.

Finance items are documented on the agenda which is circulated.

Receipts & invoices are required to back expenses claims.

Councillors approve payments.

When cheques are issued they are countersigned.

Meetings are minuted and said minutes are made available to the public through the Parish Council website.

The Parish Clerk is authorised to make payments.

The Parish Clerk maintains the cashbook.

The Parish Clerk reconciles the bank on a monthly basis.

Bank statements are reviewed by a separate Councillor for evidence of unusual transactions and to confirm that payments made are to genuine sources and are not being disguised. This happens on a regular basis.

The cashbook is regularly vouched to source documentation, such as invoices, receipts, payslips & remittance advices by a separate Councillor.

Any evidence of irregularity is to be immediately raised with the Parish Council.

At the year end, the bank is also independently reconciled and a further review of bank items is undertaken to check for further evidence of irregularities.

These policies and procedures are to be reviewed annually with a view to continuous improvement.

Reviewed and approved on 14 May 2026