Croughton Parish Council: Internal Control Report for 2025/26: Quarter 2

Meeting with the Responsible Finance Officer was held on 12th January 2026 to review the period 1st July 2025 to 30th September 2025.

Financial Review

The RFO has prepared a reference file containing details of relevant financial policies, schedules and amounts. The review was conducted by the Internal Controls Person (ICP) and covered the following areas:

A. Payments (financial regulation 5)

- Written invoices or claims against the Council have been correctly verified.
- The Finance schedules for this period have been signed by the Chairman and recorded in the minutes.
- Direct debits have been verified, approved and minuted.

B. Cheques and bank statement (financial regulations 6 and 2.2)

- No Cheques were issued in this period as agreed
- All BACS correspond correctly to dual authorized payments and bank statements.
- Business Premium and Community Bank statements for this period have been reconciled with income and expenditure and signed by the Internal Control Councillor.

C. Receipts financial (regulation 9)

- All receipts have been recorded in Paid in spreadsheet and presented to the council.
- Correct payments were received online and cheques were banked as soon as was reasonable.

D. Tariffs

- Payments for allotments have been correctly recorded.

E. Accounts

- Accounts have been prepared correctly with separate columns for VAT.
- All payments and receipts have been correctly recorded.
- Bank reconciliations have been checked.

F. Salaries

- The Clerk's salary has been paid in accordance with Council approvals.
- PAYE requirements been applied. PAYE statement is available for HMRC

Other Processes

- Cash and cheques: Prior to banking, cash and cheques received are kept in a locked filing cabinet in the Clerk's office.
- Data security: All data files are backed up automatically to the Cloud.

Councillor Susan Relf

Internal Controls Person

Date 9th March 2026