



Malpas Parish Council

System of Internal Controls

Malpas Parish Council has maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.

The system of internal control is as follows:-

1. All cheques must be signed by two authorised signatories and all the invoices and cheque stubs must be initialled.
2. All expenditures must be approved by the Council or relevant committee with delegated authority in advance of the expenditure taking place.
3. The Annual Budget and Precept are approved by the Council.
4. The annual accounts are maintained on computer and printouts of the accounts are available on request to any councillor, given reasonable notice.
5. The annual accounts are approved by the Council following the end of the financial year.
6. The annual accounts are audited by the internal auditor.
7. The annual accounts are audited by an external auditor.
8. One independent councillor is appointed to conduct random checks that the above are being carried out.