



Statement of Internal Control for year ending 31st March 2026

1. Scope of responsibility

Eynsham Parish Council (EPC) is the first tier of local government and is responsible for ensuring its business is conducted in accordance with the law and proper practices, and public money is safeguarded, and properly accounted for and spent appropriately.

EPC has continued to develop its practices to help it become more efficient and effective, whilst adapting to change in legislation and the challenges affecting local councils.

2. Purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable and acceptable level.

The system of internal control is based on, an ongoing process designed to identify and prioritise the risks to the achievement of EPC's policies, aims and objectives, to evaluate the likelihood of those risks being realised, the impact, should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control as bene in place at the council for the year ending 31 March 2025

3. Internal Control Environment

The Council

- a. EPC has elected a Chair who is responsible for the smooth running of its full council meetings and for ensuring that all council's decisions are lawful. Similarly, Chairs have been elected for the council's sub-committees.
- b. EPC reviewed its obligations, objectives, and budgets at the level of precept required for the following year in January 2026.
- c. EPC has revised and implemented a schedule of meetings, retaining monthly council meetings and planning committee meetings with quarterly finance and open spaces committee meetings. Extra-ordinary meetings have been called when necessary.
- d. EPC's Finance Committee have met multiple times within the council year. Members of the committee monitor progress against objectives, financial systems and procedures, budgetary control and carried out review of financial matters.
The minutes from these meetings are a record of decision made and any recommendation to be presented to full council for further action or approval.
- e. Council meetings monitor progress by receiving reports and updates from the RFO, Deputy Clerk, Clerk and councillors.
- f. The council carries out regular reviews of its internal controls, systems and procedures.

The Clerk/Responsible Finance Officer

- g. The council employees a Clerk and Deputy Clerk to oversee the day-to-day running of the council and its services.
- h. The Clerk is appointed to the council who acts as the council's advisor and administrator and is supported by the Deputy Clerk. The Clerk also provides advice to help EPC ensure its procedures, control systems and policies are adhered to.
- i. The council appointed a new Responsible Finance Officer in September 2025 who is responsible for administering the Councils finances, including day to day compliance with laws, regulations and best practices and for managing the risks.

Payments

- j. All payments are reported to the council.
- k. EPC has a scheme of delegation in place for day-to-day or emergency purchases.
- l. EPC use Unity Bank and utilise their online, dual-signatory banking system.
- m. Bank payments are added by the RFO, and two councillors review and authorise payments, so the possibility of fraudulent transactions is limited. The RFO is unable to authorise payments and councillors are unable to add payments.
- n. EPC aim to pay any undisputed payments within 30 days, unless this differs from the suppliers terms and conditions.
- o. EPC review its banking mandates adding or removing authorised personnel as approved by the council.
- p. EPC subscribe to the Rialtas finance package.

Risk Assessments / Risk Management

- q. A risk assessment was produced during the 2025-26
- r. EPC's insurance cover was reviewed during 2025-26.

4. Internal Audit

EPC has appointed an Independent Internal Auditor who reported to the council on the adequacy of its

- a. Records
- b. Procedures
- c. Systems
- d. Internal control
- e. Regulations
- f. Risk management
- g. Reviews

5. External Audit

Moore are the SAAA appointed external auditor for Oxfordshire. Annual returns are sent to Moore. At the conclusion of the audit the Certificate of Audit is presented to the council.

6. Significant Internal Control Issues

- a. One payment was made to an incorrect payee. This was addressed and those involved in the process reminded to undertake checks before adding/authorising.
- b. The role of the internal checker was unfulfilled. This role will be reviewed in 2026-27

7. Improvements for 2026-27

- a. Officers have added details of nominal codes and account codes for each invoice/purchase, supporting clear financial controls, transparency and improved working practices.
- b. The council are reviewing its financial software, and will explore alternative options that suits the councils ongoing needs