

Northbridge — Internal Controls Policy

Policy Owner	Accounting
Effective Date	2025-04-03
Revision	1.0
Classification	Internal Use Only
Applies To	Finance and Accounting Teams

1. Purpose

This policy defines Northbridge Accounting standards for internal controls policy.

2. Scope

Applies to all financial operations, staff, and reporting at Northbridge.

3. Roles & Responsibilities

- Policy Owner: ensures updates and alignment with regulations.
- Accounting Managers: enforce daily compliance and reviews.
- Employees: follow procedures and escalate anomalies.
- Auditors: validate adherence and recommend improvements.

4. Requirements & Procedures

- Maintain proper segregation of duties in financial operations.
- Conduct quarterly reconciliations of key accounts.
- Require dual authorization for significant financial transactions.
- Perform annual SOX/GLBA control assessments.

5. Compliance & Exceptions

Exceptions require CFO approval. Non-compliance may result in disciplinary action.

6. Review & Maintenance

Reviewed annually and after major regulatory changes.