Internal Control Procedures

Financial Year 2025-26

1.	Quotes / Tenders	Rules set down in the Financial Regulations at least must be adhered to. Where possible, 3 written quotes should be sought.
2.		Evaluation of quotes and tenders are made with clear criteria for selection
3.		Ordering of goods – all goods must be ordered by the clerk, checked at delivery by a councillor and invoices approved for payment by the RFO.
4.	Purchase invoices	All invoices must be checked and signed by the person who ordered the goods and /or services. The invoice is then passed to the RFO for her approval before payment and processing.
5.		Invoices are submitted to each full council meeting for checking.
6.	Payments	The weekly list of payments is sent to all councillors on the agenda for review every month.
7.		All invoices are checked by the 2 signatories of the relevant cheque or BACS approval
8.		All invoices must be attached to cheques for approval for signature by bank signatories.
9.		Council members carry out an internal audit of payments selected at random.
10.		All signatories must be councillors. No officers are signatories to the bank accounts.
11.		List of monthly accounts for payment are included in the minutes of each Full Council meeting.
12.	Bank	Monthly bank reconciliations on all bank accounts are undertaken.
13.		Bank reconciliations are signed by the chair each month at the meeting of Full Council.
14.		Bank statements – end of month balances are verified by the chair
15.		Two councillor signatories on every bank account

Internal Control Procedures

Financial Year 2025-26

16.	Asset register	The asset register is reviewed at least annually and reported to the Full Council for approval.
17.		All asset disposals must be discussed and minuted at Full Council
	Insurance	Cover is annually reviewed by RFO and Full Council.
18.		Alternative quotes are received at least every three years to ensure best value.
19.	Fidelity Guarantee	Insurance cover is set in line with best practice amounts.
20.	Budget	Setting of budgets discussed at Full Council and reported and approved by Full Council each month between September and setting the budget / precept in December or January each year.
21.	Financial Statements	Detailed Financial Statements presented to Full Council at each meeting.
22.	Risk Assessments	Risk assessment are reviewed at least annually and periodically throughout the year by the council.
23.		Regular daily, weekly, monthly, quarterly and annual checks are made on the risks at the war memorial and notice board as part of a standard maintenance review regime. Any issues are reported through line management immediately. Action is instigated as appropriate or referred to the Council.
24.		Annual inspection reports undertaken for all external assets and action instigated as appropriate.
25.	Internal Auditor	The Council appoints an independent internal auditor.
26.		Issues raised by the internal auditor are addressed immediately and notified to the Full Council. Any matters raised are also minuted.
27.	Minutes	Sequential numbering is included on all pages

Internal Control Procedures

Financial Year 2025-26

28.		Sequential numbering is included on all item numbers
29.		All committee minutes are subsequently approved by Full Council
	Payroll	The payroll is administered by the RFO using a computerised payroll system.
30.		Monthly RTI reports are submitted through the computerised system.
31.		The payment of salaries is checked monthly by a bank signatory / councillor and the employee deduction record signed prior to payment of the salaries
32.		The payroll is reviewed and approved at each Full Council meeting.
33.		Pay reviews are recommended to the Full Council by the chairman.
34.		Monthly payments of PAYE and NIC are paid by Cheque or BACS following the normal payment procedure.