

Internal Control Procedure

1. Scope

1.1 Financial

It is a requirement that the Parish Council ensures that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of their functions and which includes arrangements for the management of risk.

1.2 Non-Financial

At the time of the internal financial monitoring it would be of benefit to the Parish Council to complete a check list of required documents.

2. Responsibilities

It is the responsibility of the Parish Clerk to ensure that all documents are available for inspection within one weeks' notice of a Councillor requesting a date to carry out an internal monitoring inspection.

It is the responsibility of the Parish Councillor to conduct the monitoring inspection and report the findings at the following Parish Council.

Example

Councillor	Month	Inspection by	Parish Council Meeting	Documents
Councillor	June	End of first week July	July	Internal monitoring Report
Councillor	September	End of first week October	October	Internal monitoring Report
Councillor	December	End of First Week January	January	Internal monitoring Report
Councillor	March	End of First Week April	April	Internal monitoring Report

3. Method

There is a Check List to be completed on a quarterly basis; this is to be completed by the Councillor responsible for Internal Control, signed by both Councillor and Clerk. Once signed this should be submitted to the Clerk for the inclusion on the next month's Parish Council agenda.

After the Parish Council meeting has been completed and the Councillor has reported their findings of the inspection, any actions arising should be addressed and confirmed at the following inspection.

The monitoring form can be found in Appendix A

Appendix A

All Inspections, once completed must be filed in the Parish Council office and retained for a period of 12 months

	Task	Seen		If "No" then comment required	Completed
		Yes	No		
Financial					
1	All bank statements filed (all accounts)				
2	Bank Reconciliation completed for previous month				
3	Invoice folder completed for previous month				
4	Banking received completed for previous month				
5	Date of last VAT refund?				
6	Cash Control <ul style="list-style-type: none"> • Cash banked under dual control • Cash banked at different times of the week • Float stored and managed in floor safe 				
Payroll/Staff					
6	Monthly Payroll pack filed (previous month)				
7	TAX & NI Paid up to date				
8	Pension contribution				
Minutes					
9	Minutes signed, dated & filed from previous month				
Community Centre - Hire					
10	Form, Insurance, payment for each event booked				
Miscellaneous					
11	Notice boards up to date				
	Task	Seen		Comment	Completed
		Yes	No		
Health and Safety					

12	Risk Assessments up to date and recorded				
General comments/recommendations to improve services					
<p>*Discuss with staff/Raise at Parish Council Meeting (*delete one)</p>					

Audit completed

Councillor..... Dated

Clerk/RFO

Actions completed

Councillor..... Dated

Clerk/RFO