



## HARTWELL PARISH COUNCIL **Internal Controls Policy**

The Responsible Financial Officer (RFO) is responsible for ensuring that the Council's day-to-day finances are run properly, but it falls to Council members to exercise a proper and reasonable degree of control over financial matters.

Hartwell Parish Council carries out the following ongoing internal control procedures:

### **Monthly:-**

1. The Clerk summarises the payments prior to the meeting and forwards to all councillors, copies of the invoices for payment are available on request from the clerk and at the Full Council meeting where they are approved.
2. The Clerk/RFO forwards a financial review showing year to date expenditure against budget.
3. All payments are approved at Council meetings where a quorum of Cllrs is present unless an emergency payment is required / regular payment – in which case the Council will follow the procedures in the Councils approved financial regulations.
4. The Internal Control Officer, appointed annually by the Council, will complete internal control checks quarterly (prior to Full Council meetings) (See attached internal control template).

### **Annually:-**

1. A review of the budget is conducted annually and will include:
  - a) All anticipated income is received
  - b) Expenditure is broadly in line with budgets
  - c) VAT is reclaimed at least annually.
  - d) Reviews budget / precept request for the following year and reports to Council.
  - e) Any financial anomalies are resolved with the Clerk & reported to Full Council.
  - f) Financial Regulations and Risk Assessments are reviewed annually and updated, as required and approved by Full Council.
  - g) The Council appoints and uses the Internal Audit (IA) Service of Northants County Association of Local Councils' (NCALC) Independent Audit Service who checks, by sampling, that the Council's internal controls are adequate and working effectively. The IA visits at least once per year and the Audit Report forms part of the Annual Return.

### **General:-**

The Council does not keep any cash.

The Clerk is not a signatory and keeps the chequebook.

Cheques are signed by two Councillors.

Online payments made by the clerk as administrator are subject to dual authorisation by two appointed signatories.

### **Internal Controls Template**

**April/May/June**

**July/Aug/Sept**

**Oct/Nov/Dec**

**Jan/Feb/March**

1.	Payments tabled at meetings match those made on the bank.	
2.	Bank Reconciliation matches the last number of Accs	
3.	Payroll Information from Payroll Administrator Seen	
4.	Pension Summary Information Seen	

Signed.....

Internal Controls Councillor

Date:.....