

# Bratton Clovelly Parish Council



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## Internal Control Policy

### Scope of Responsibility

Bratton Clovelly Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

The proper management and control of the Council's finances relies on the effective scrutiny of its income and expenditure and on robust processes to avoid fraud or other irregularities when paying bills and receiving payments.

### The Parish Council:

- The Parish Council has an appointed Financial Responsible Officer (RFO)/Clerk who reports to the parish council.
- The Parish Council meet regularly when the bank reconciliation, which includes details of funds which are ring-fenced for specific purposes and of any grants it may be in receipt on, is scrutinised and the budget monitored.
- Reviews its obligations and approves the following year's budget at its January meeting. The January meeting of the Parish Council also approves the level of precept for the following financial year.

### The Clerk/RFO:

- The Parish Council has appointed a Clerk to the Council who acts as the Council's advisor and administrator.
- The Clerk is also the Parish Council's Responsible Financial Officer and is responsible for administering the Parish Council's finances.
- The Clerk is responsible for advising on the day to day compliance with laws and regulations that the Parish Council is subject to and for managing risks.
- The Clerk also provides advice to help the Parish Council ensure that its procedures, control systems and policies are adhered to.

### Payments:

- All items of expenditure must be listed on the agenda for approval of payment unless the item is under £500 **and** is a statutory, legally required or previously approved payment, in which case the clerk may authorise the payment prior to it being on an agenda, BUT it MUST be listed in a future agenda as soon as possible. .

- All expenditure must be authorised by the Parish Council. The minutes recording the approved expenditure, also record the cheque number against each payment unless made by bank transfer.
- Three authorised signatories of the Parish Council must sign every cheque for payment or direct payment authorisation.
- The signatories check each cheque against the relevant invoice (which has already been checked by the Clerk), and initial the cheque counterfoil.
- Online payments will be set up by the Clerk and then authorised by two further signatories. The Clerk/RFO is an authorised signatory in order to set up online payments but two further signatories are required to authorise a payment

**Receipts:**

- Is banked in the Parish Councils' account in a timely manner and reported to the next meeting of the Parish Council.
- Any cash received is counted in the presence of others and a receipt issued by the Clerk.
- A full monthly bank reconciliation is presented to the meeting together with the relevant latest bank statements.
- All receipts are reported to the Parish Council at a meeting and included on the bank reconciliation.

**The Internal Audit:**

The Council appoints an independent internal auditor each year, who will report to the Council on the adequacy of its records, procedures, systems, internal control and risk management.

**The External Audit:**

The Parish Council is exempt from Audit provided it meets the requirements each year. A Certificate of exemption is sent to the auditor annually

**Risk Assessments/Risk Management:**

The Clerk/RFO will report on risk assessment as and when necessary, with an annual review being undertaken in April or May.

The Parish Council's insurance cover will be reviewed in May prior to renewal on 1 June.

There is no opportunity for any single Councillor, or the Clerk/RFO, to incur expenditure on the Councils behalf.

Signed: ..... Date: .....  
Chairman