



Clerk to the Council: Rachel Ward • Crane Cottage, Germansweek, Beaworthy, Devon EX21 5BA 07504890775 • Email: brattonclovellyclerk@yahoo.co.uk

Internal Financial Control

The proper management and control of the Council's money 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.

Management and control:

A bank reconciliation, including details of all bank accounts, ring-fenced funds and grants, is provided by the Clerk at each ordinary meeting of the Council.

The Clerk has delegated powers to make payments up to £500 if the council cannot meet in time to make appropriate payments

All payments, including the Clerk's salary, are authorised at a Council meeting, unless delegated powers are used, and are paid by cheque, direct debit or online. When cheques are signed the cheque stub is also initialled.

Financial Processes:

All expenditure is authorised under the procedure referred to above.

Payments are made by cheque direct debit and online. Cheques are required to be signed by three authorised signatories, all Councillors and the clerk are signatories.

The Clerk, who as Responsible Financial Officer [RFO], issues cheques and sets up payments online is one of three required authorised signatures. There is therefore no opportunity for any single councillor, or the Clerk/RFO to incur expenditure on the Council's behalf.

Rachel Ward
Clerk to the Parish Council
12th May 2020