

**HENFIELD PARISH COUNCIL**  
**INTERNAL CONTROLS (Reviewed and Approved –)**

Henfield Parish Council utilises Online Banking procedures, which enable Parish Staff and authorised members of Council to have 24 hour access to the various bank accounts held by Council. The Barclays Current account is the account used for day-to-day general expenditure of Council.

Council has appointed separate originators and authorisers to operate the online banking facility, hence no member of Council nor employee has the ability to make online payments on their own.

**EXPENDITURE:**

**Periodically, at least annually:**

- **The Chairman of the Finance, Risk & Change Governance Committee and the Clerk** will check to ensure that donations made to local organisations are spent appropriately.
- **The Chairman of Finance, Risk & Change Governance Committee** may at any time review the financial records to ensure that they are being kept correctly and accurately.

**Quarterly:**

- **The Clerk** will ensure that quarterly claims are made to HMRC to reclaim VAT that has been paid during that period.

**Monthly:**

- **The Clerk** shall
  - (i) Provide to Parish Council at the end of each month a budget report of actual expenditure against budget.
  - (ii) Carry out a reconciliation of the bank accounts where payments have been made or income received.
- **The Councillors at monthly Parish Council meeting** shall select at random, from the list of expenditure for approval, one item from the previous month for Finance, Risk & Change Governance Committee to verify against the various checks listed.

**ASSETS:**

**Ongoing:**

- **The Clerk** shall maintain a Register of physical Assets, which are measured by their purchase price.
- **The Council Chairman** shall ensure that procedures are in place to inspect and maintain Council assets.

**Annually:**

- **The Council Chairman** shall review the Register for completeness with the date of review being included.
- **The Chairman of Finance, Risk & Change Governance Committee** shall verify that:
  - (i) Assets identified for insurance are being covered by insurance, that insurance is in place and the cover is adequate.
  - (ii) The insurance covers public liability and consequential loss as well as loss or damage of physical assets.

- (iii) Loss of cash through dishonesty is covered by a fidelity guarantee and that this is for the maximum exposure to the Council.
- (iv) Insurance covers the Clerk, Parish Council Staff, Works Officers, Councillors and authorised volunteers on the execution of their duties.

#### **ADMINISTRATION & PROCEDURES:**

- **The Clerk:**
  - (i) Shall ensure minutes are properly numbered and paginated with a master copy kept in safekeeping.
  - (ii) Shall have a procedure in place for recording and monitoring members' interests.
  - (iii) Shall ensure that all Councillors agree to abide by the Code of Conduct when they are elected or co-opted, including in relation to gifts and hospitality received.
  - (iv) Have a documented procedure to deal with complaints from the public.
  - (v) Shall report any loss of Council money to the next Finance, Risk & Change Governance Committee meeting.
  
- **The Chairman of the Finance, Risk & Change Governance Committee** shall ensure that procedures are in place to abide by the requirements of employment law and Inland Revenue regulations are met.