

Internal Control Procedures for West Hunsbury Parish Council

Work Element	Interval	Notes for Internal Control Councillor (ICC)	Action
Bank Reconciliation	At minimum Quarterly	The Clerk should present a bank reconciliation document to you at the end of each quarter for checking and signing before presentation to the next meeting	Reconciliation to be minuted Reconciliation is on each agenda. Bank reconciliation is no longer signed by the ICC, this was difficult during covid. The ICC has a checklist which is signed.
Receipts & Payments Account	Quarterly	ICC to check receipts spreadsheet & payments spreadsheet to make sure entries are correctly entered and correct totals carried forward to the receipts & payments summary which should be checked before presentation at the next full meeting	Receipts & Payments summary to be minuted
Bank Statements	Full Council Meeting	ICC to check all bank statements against receipts & payments	Any shortcomings should be reported by ICC to Council
Cheques and internet banking payments	Full Council Meeting	ICC to check all payments to invoices at each meeting. All payments to be confirmed for payment by Council resolution. Cheques to be signed by any 2 from 3 Councillors & the Clerk (as per bank mandate) and cheque stub initialled by both signatories. Internet banking payments to be set up after payment resolution by council and authorised by a councillor as bank mandate.	All payments to be authorised by full council by resolution and minuted
VAT Return	Annually	ICC to check document when it is available each year before submission	Any shortcomings should be reported by ICC to Council
PAYE	Quarterly	ICC to check correct salary being paid and all forms completed	Any shortcomings should be reported to Council
Asset Register	Annually	ICC to check Asset Register annually for completeness	Any shortcomings should be reported to Council

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Annual budget	Annually	Check budget for errors and omissions prior to final approval of full council	Any shortcomings should be reported to Council
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