

BRETENHAM and KILVERSTONE PARISH COUNCIL - INTERNAL CONTROLS

1. Financial records are well maintained and cash book is reconciled before each meeting
2. Clerk and RFO receive appropriate training and uses "The Parish Councillor's Guide" as the main point of reference, together with advice from NALC.
3. The PC has no borrowings
4. When in post, the Clerk is employed under PAYE, and pays the requisite income tax and NI contributions (employer and employee).
5. VAT is reclaimed when appropriate
6. The budget is set and agreed before the PC sets its precept January each year
7. S137 amounts are identified separately in minutes and cash book
8. Minutes of meetings are kept sequentially, safely and signed by the Chairman
9. Electors' Rights of Notice are posted on the PC's notice boards. Accounts are available for public viewing after the AGM in May
10. An appropriate system of document control is in place
11. The Code of Conduct is adopted and all Councillors have signed declarations of office and of the code and have completed a register of interests
12. All cheques are signed by 2 Councillors or 1 Councillor and the RFO, reported to the PC and supporting invoices checked and the cheque stub initialled.
13. The PC has appointed an Internal Auditor
14. Three quotes are obtained for planned expenditure over £2,000 and sealed tenders for expenditure over £10,000
15. The PC has appropriate Insurance cover and this is reviewed annually
16. A risk assessment of PC assets is conducted annually or when appropriate

A M Poulter OBE
Chairman

M J Engwell OBE
Vice Chairman

PC Meeting date: 16 May 2019