

Hanslope Parish Council

Clerk: Gillian Merry CiLCA

clerk@hanslopeparishcouncil.gov.uk

Tel: 07383 091319



HANSLOPE PARISH COUNCIL - INTERNAL CONTROL PROCEDURE

DATE: 11/4/22 – re. March 2022

| ACTION | RESPONSIBILITY | TIMEFRAME | ACTION | CHECK |
|---|---|---------------------------------------|---------------|-------------------|
| WEEKLY | | | | |
| Check current account and update accounts | Clerk/RFO | Weekly | GM | √ gm |
| Check payments received and check against POs | Clerk/RFO | Weekly | GM | √ gm |
| | | | | |
| MONTHLY | | | | |
| Update and balance accounts to month-end. | Clerk/RFO | After month-end, before PC meeting | GM | √ gm |
| Compile list of O/S creditors/debtors | Clerk/RFO | After month-end, before PC meeting | GM | √ gm |
| Reconcile account balances to bank statement | Internal Control Councillor | After month-end, before PC meeting | EP | √ EP |
| Reconcile invoices to payments in statement | Internal Control Councillor | After month-end, before PC meeting | EP | √ EP |
| Produce management accounts for councillors | Clerk/RFO | After month-end, before PC meeting | GM | √ gm |
| Compile invoices for payment and present to council | Clerk/RFO | After month-end, before PC meeting | GM | √ gm |
| Ensure payments are made and dual-authorized | Clerk/RFO and 2 nd account signatory | After PC meeting | GM and DC | √ gm |
| Ensure invoices checked off & dated | Clerk/RFO | After PC meeting | GM | √ gm |
| | | | | |
| QUARTERLY | | | | |
| VAT claim | Clerk/RFO | Jan-Mar, Apr-June, July-Sept, Oct-Dec | GM | √ gm Q4-2022 done |

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| Check any audit recommendations | Clerk/RFO and Internal Control councillor | Nov/Dec and March | GM/EP | √ gm |
| Check O/S creditors and debtors. Action as necessary. | Clerk/RFO | | GM | √ gm |
| | | | | |
| TWICE YEARLY | | | | |
| Check and present balance sheet | Clerk/RFO | Nov/Dec and April | GM | √ gm Dec 22 & March 22 |
| Review Financial Regs | Clerk/RFO and Internal control councillor | May (at AMPC) | GM/EP | √ gm |
| Any budget revisions or virements | Clerk/RFO | Oct/Feb | GM | √ gm |
| Arrange and prepare for Interim Audit. Action recommendations | Clerk/RFO and internal control councillor | Oct/Nov | GM/EP | √ gm |
| Review Risk Register | Clerk/RFO | Nov and May (at AMPC) | GM | √ gm |
| Budget projection | Clerk/RFO | Jan/Feb | GM | √ Feb 22 |
| | | | | |
| ANNUALLY | | | | |
| Year-end closedown | Clerk/RFO and RBS software support | After March 31 st | GM/RBS | Done: April 22 |
| Final VAT claim | Clerk/RFO | After March 31 st | GM | Done: April 22 |
| Prepare documents for internal and external audit. | Clerk/RFO | April/May | GM | √ gm |
| Arrange for Internal Audit | Clerk/RFO | Between March 31 st and May 30th | GM/TC/EP | √ gm |

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|---|-------------------|---|------------|------------------|
| Check on requirement for Period of Elector's Rights. Obtain council agreement and publish dates. | Clerk/RFO | Between March 31 st and May 30 th . Period of Elector's Rights: 30 working days – must include first 10 working days of July | GM/Council | Due March-Apr 22 |
| Agree Budget for following year | Clerk/RFO/Council | By January meeting | GM/Council | √ <i>gm</i> |
| Agree Precept for following year | Clerk/RFO/Council | By January meeting | GM/Council | √ <i>gm</i> |
| Publish Audit dates and timeframe and action accordingly | Clerk/RFO/Council | By May meeting | GM/Council | √ <i>gm</i> |
| NON-FINANCIAL | | | | |
| Appoint Chairman | Clerk/RFO/Council | May (AMPC) | Council | √ |
| Review Standing Orders | Clerk/RFO/Council | May (AMPC) | Council | √ |
| Review Asset Register | Clerk/RFO/Council | May (AMPC) | Council | √ |
| Review/re-ratify Council Policies | Clerk/RFO/Council | May (AMPC) | Council | √ |