Birdlip Parish Council

INTERNAL CONTROL POLICY AND PROCEDURE

Scope of Responsibility
Birdlip Parish Council (the Council) is a local authority funded by public money and is responsible for ensuring its business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for, used economically, efficiently and effectively.

In meeting this responsibility assurance is required that there is a sound system of internal control and that the Council's accountability framework is 'risk' based; proportionate to that risk and to the amounts of public money involved and to the stakeholders' need for assurance.

The Purpose of the System of Internal Control
The system of internal control is designed to ensure that risks are managed to a reasonable and acceptable level forming part of an ongoing process designed to identify and prioritise the risks to the authority's policies, aims and objectives and to evaluate and manage those risks accordingly.

The Internal Control Environment
The Council:

1. appoints a Chairman to be responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful with the clerk's advice.

2. reviews its obligations and objectives and approves budgets for the following year at its January meeting. This meeting also approves the level of precept for the following financial year.

3. The Parish Council makes all decisions at Parish Council meetings, approved by the majority of parish Councillors. No Parish Councillor may act on the behalf of, or make a decision for, the Parish Council outside of a Parish Council Meetings without prior approval of the Parish Council.

4. meets 10 times each year and monitors progress against its aims and objectives.

The Clerk to the Council/Responsible Financial Officer:

5. is appointed by the Council to act as the Council's advisor and administrator

6. is the Council's Responsible Financial Officer and is responsible for administering the council's finances

7. is responsible for the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks

8. ensures that the council's procedures, control system and policies are adhered to.

Payroll Controls

9. the clerk has a contract of employment with clear terms and conditions.

10. Salary paid to agree with that approved by the Council.

11. PAYE is being properly operated by the Council as an employer (via PATA Payroll) and monthly submission are made to HMRC under Real Time.

12. Payments; - are reported to the Council

Income

13. is banked in the Council's name in a timely manner and reported to the Council

Risk Assessments (Risk Management)

14. assessments are carried out in respect of actions, systems and controls are regularly reviewed.

The Internal Audit

15. is carried out by an independent Internal Auditor who reports to the Council on the adequacy of its records, procedures, systems, internal controls, regulations and risk management reviews.

Standing Orders

16. the Council has adopted the Model Standing Orders.

Financial Orders

17. the Council has adopted and reviews updates as necessary each year.

V.A.T.

18. V.A.T. payments are identified, recorded and reclaimed.

Asset Register

19. the Council maintains a register of all material assets owned or in its care. The Clerk to update as and when necessary and to be approved annually.

Insurance

20. The Council's insurance provision is reviewed at the end of each contract period both in relation to its schedule of cover and also its value for money.

Code of Conduct

21. Each member must sign an Acceptance of the Code and complete a Register of Interest form. Members to consider every item on the agenda and ensure that any interest is declared at the beginning of the meeting or before the matter is discussed.

22. an item 'Declarations of Interest' will be placed on every agenda.

Reviewed and accepted May 2025

Next review date May 2026