

Thurlton Parish Council

Internal Financial Control

The following areas of financial internal control have been approved by Thurlton Parish Council.

APPOINTMENT AND WORK OF THE COUNCILLOR WITH RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROL

The appointment takes place annually usually at the first meeting of the Parish Council in year. Ideally the councillor will have a financial or a business background. The decision to be recorded by the Clerk and placed on the web site with other councillor responsibilities. Copies of any certificates and/or CV to be held by the Clerk.

The role covers over seeing all aspects of financial management of the Parish Council. Ensuring that papers are presented to council in the appropriate manner and explained at the meetings. Directly over seeing the work of the Clerk and carrying out in year mini financial audits and auditing the annual file prior to its release to external auditors.

To be informed by the Councillor's and Clerk of any suspected fraudulent activities, investigating and reporting to the Chair or Vice Chair, if the Chair is involved.

This role is not to complete the accounting procedures but to oversee and maintain that all is being completed in accordance with Parish Council policies and procedures and Local and National Government directives.

CLERK APPOINTMENT

1. The vacancy for a Parish Clerk will be advertised locally on the village face book site, on village notice boards, in the Ravening Magazine, the Eastern Daily Press and clerk's network.
2. The interview panel will consist of the Chair of the Parish Council, the Councillor with financial responsibility and another Councillor.
3. The interview will include the following: -
 - A short presentation
 - Questions and answers
 - Candidate opportunity to question the panel.
 - Short tests, to include english, grammar and a numerical test
4. All candidates will answer the same questions. All replies will be recorded by the panel members and scored.
5. The decision will be ratified by the Parish Council. The Chair will contact the successful candidate.

CLERKS TRAINING

1. The Clerk will be encouraged to undertake relevant training relating to all aspects of the role. The training will be paid for by the Parish Council but not the additional hours required to undertake it. Any expenses such as Mileage will be refunded at the HMRC rate.
2. On the job training to be provided by the Chair and Councillor responsible for finance.

CLERKS WORK

1. The financial work carried out by the Clerk will be overseen by the Councillor with financial responsibility. This will include: -
 - Review of the management accounts working sheets at least every other month.
 - Review of the Bank Reconciliation at least every other month.
 - Monthly approval of the payments each month with the Chair, following presentation to the Parish Council.
 - Review of the annual budget setting and any changes throughout the year.
 - To work with the Clerk in preparing the annual precept request.
 - To review the annual AGAR return.
 - To review the year end accounts and assist the Clerk with their presentation to the Parish Council
 - Review of the risk register with the Clerk at least twice per year.
 - To ensure that cheques and bank internet payments are recorded and carried out by the signatories.
 - To ensure that the Clerk updates the Bank Mandate, so it is current.
 - To assist the Clerk in presenting financial matters to the Parish Council and answer questions from the Parish Council.

This list is not exhaustive and will be used as a guideline.

2. The remainder of the work to be overseen by the Chair and will include at least the following: -
 - Compliance with statutory policies and procedures.
 - Risk Management
 - Approval of the monthly financial returns.
 - Approval of the monthly minutes.
 - Lead discussion of the Clerks annual salary.
 - Review the work of the Clerk and give one to one feedback.

This list is not exhaustive and will be used as a guideline.

Signed 11th September 2023
Chairman

Date of next review