

Brampton Ash Parish Council: Internal Control Procedures

WORK ELEMENT	INTERVAL	ACTION OF CLERK	COUNCIL (OR CHAIRMAN'S) ACTION
CASH FLOW	Quarterly	To report income from grants, donations, etc. To report on accounts to be paid.	To consider and amend/note income To consider invoices and authorise payments.
INCOME & EXPENDITURE ACCOUNT and BANK RECONCILIATION	Quarterly	To present to Council a breakdown of receipts & payments, together with bank balance information including expenditure against budget	To consider and receive the report.
BANK STATEMENTS	Monthly	To check bank statements against receipts & payments. To present to the Council a quarterly bank reconciliation.	Check quarterly bank reconciliation.
PAYE INCOME TAX & NATIONAL INSURANCE CONTRIBUTIONS	Monthly Annual	To pay appropriate PAYE Income Tax and National Insurance Contributions on a monthly basis To complete Employer Annual Return by date specified. To report to Council	To consider and receive the report
ASSET REGISTER	Annual	To present a report to Council on assets and up-to-date values.	To consider and adopt the report
INSURANCES	Annual	To present to Council a report on insurance held and required.	To consider and adopt the report.
END OF YEAR ACCOUNTS AND AUDIT	Annual	To prepare receipts & payments accounts	To consider and adopt the accounts,

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DOCUMENTATION		and balance sheet, together with external audit papers for presentation to Council as soon as possible after 31 March.	and approve the audit papers.
INTERNAL AUDIT	Annual	To have an audit of the Council's accounts and procedures by an outside, competent agency. The internal audit precedes the formal external audit and feeds into it.	To appoint an internal auditor, and to receive and consider the internal auditor's report.
COMPUTER FILES	Monthly	To ensure that files are regularly backed up onto a portable hard drive / cloud storage.	
DOCUMENT SAFETY	As required	To ensure that all essential documents are securely held and signed minutes are archived on a regular basis	
LEGISLATION	As required	To inform Council of legislation impinging on the Council and/or its policies and work programmes.	To consider and act upon the reports

Document adopted by Brampton Ash Parish Council by resolution dated...16 December 2015

Signed...S Power.....Chair

To be reviewed annually

Reviewed & approved without amendment 25 May 2016.....Signed: S Power (Chair)

Reviewed & approved without amendment 8 May 2017.....Signed: S Power (Chair)

Reviewed & approved without amendment 12 April 2018.....Signed: S Power (Chair)