



## INTERNAL CONTROLS ~ Terms of Reference

Adopted at Annual Meeting 11 May 2016, minute A/4411(x)

*Finance Working Group (FWG) – Appointed Internal Control Councillor (AICC) – Parish Councillors (PC)*

Area of Control	Person(s) Responsible	Comments
<b>Financial</b>		
Keeping of proper financial records in accordance with statutory requirements.	Clerk	Financial management carried out by the Clerk.  It is recognized that the majority of areas are under the day-to-day control of the Clerk and there needs to be regular liaison with elected Members, especially in financial areas.
Ensuring the adequacy of the annual precept within sound budgetary arrangements.	FWG /PC	
Monthly scrutiny of financial records and proper arrangements for the approval of expenditure.	AICC	
Monthly budget monitoring statements.	Clerk / AICC / PC	
Monthly bank reconciliations.	Clerk / AICC	
Completion of financial year-end and submission to auditors.	Clerk	
Compliance with restrictions on borrowing.	FWG / PC	
Ensuring the proper use of grants received.	Clerk / PC	
Ensuring the proper use of funds granted to local community bodies under specific powers or under Section 137.	Clerk / PC	
Ensuring that all requirements are met under HMRC Notices and Regulations.	Clerk	
Adequate insurance.	Clerk	
<b>Other</b>		
Ensuring all business activities are within legal powers and legislation applicable to Parish Councils.	Clerk	
Proper, timely and accurate reporting of council business in the minutes.	Clerk	
Minutes are properly numbered and paginated with a master copy in safe keeping.	Clerk	

Adoption of Code of Conduct for members.	Clerk	
Adoption of Standing Orders.	Clerk	
Adoption of all necessary documents and policies.	Clerk	
Register of Members' Interests and gifts and hospitality complete and accurate.	Clerk / PC	
Proper document control.	Clerk	
Meeting the laid down timetables when responding to consultations.	Clerk / PC	
Freedom of Information – Model Publication Scheme. Responding to electors wishing to exercise their right of inspection.	Clerk / Chairman	
Monitoring performance against agreed standards under partnership and contractor's agreements.	PC	