

## WENDLING PARISH COUNCIL

The following Control Systems are in place to ensure that Wendling Parish Council is protecting Public Money from Financial Risk.

### FINANCES

Risk 1 Accounting errors due to lack of Financial Control. Procedures to address risk.

1a Responsible Finance Officer (R.F.O.) will be appointed whenever a vacancy for a R.F.O. should arise. The R.F.O.'s job description will be agreed and given to the R.F.O. and this will be minuted. If the R.F.O. requires training, it should be provided.

1b When the R.F.O. is also the Parish Council Clerk, if required, a Parish Councillor could be appointed to oversee financial matters.

1c All financial documentation will be held by the R.F.O., such as the cheque book, paying in book, invoices, receipts, bank statements, V.A.T. reclaim forms and the Receipts and Payments Book.

1d All important documents on the computer will be saved on a USB memory stick.

1e All authorised payments will be entered in the Receipts and Payments Book very soon after the meeting at which they were authorised.

1f Where payments are made, cheque numbers will be written on invoices when paid, along with the date authorised, Cheques need two signatories to be valid. Payment by BACS is not in place.

1g Any cheques received will be entered into the Receipts and Payments Book and the cheque deposited at the bank by the R.F.O. It is no longer possible to deposit cash at the bank so this fact would have to be relayed to whoever wished to pass over cash.

1h The bank statement file and Receipts and Payments Book will be brought to every meeting.

1i V.A.T. will be reclaimed.

1j A receipt will be issued for all cheques received by the Parish Council.

1k The Internal Auditor will carry out an Internal Audit at the end of the financial year.

Risk 2 Budget overspend. Procedures to address risk

2a At a Parish Council meeting every year between November to January an item on the agenda will be to determine the budget for the following financial year and to decide what amount of Precept should be requested from Breckland Council.

2b The Parish Council will endeavour not to spend over the budget.

2c Contracts, such as Grass Cutting, if there are any, will be reviewed, when renewal is due.

2d The salary of the Clerk and any other paid person, associated with the Parish Council, if there is anyone else, will be discussed if a raise is requested. Currently only the Clerk is paid.

Risk 3 Loss of funds due to misappropriation of Public Money. Procedures to address risk.

3a No expenditure will be incurred by any member of the Parish Council without the prior approval of a properly constituted Parish Council meeting.

3b All invoices will be paid on the authority of the Parish Council at a constituted Parish Council meeting.

3c The Clerk/R.F.O. cannot make purchases of individual items, except small stationery items, without the prior minuted authority of the Parish Council.

3d All cheques will be signed by any two Parish Councillors, who have authorisation to do so, according to the Bank Mandate. Cheque stubs should be initialled by either of the two Parish Councillors who signed the cheques at the meeting.

3e The Clerk will maintain a Register of Interests of all Parish Councillors. Parish Councillors should advise the Clerk, in writing, of any changes to those interests as and when they arise.

3f The Clerk will pay the tax cheque to H.M. Revenue and Customs as quickly as possible.

3g Year end accounts will be prepared by the R.F.O. for circulation to the Parish Councillors as soon as possible, following the financial year end on 31<sup>st</sup> March.

3h The appointment of the Internal Auditor will be discussed and the appointment made at a constituted Parish Council meeting.

3i If a new employee is required, the Council should obtain employment references covering the previous three years. Where employment references are not available and having established an acceptable reason why this is the case, character references must be sought.

3j The Parish Council does not operate a Petty Cash system. The Clerk will claim any expenses at the constituted Parish Council meeting.

## INSURANCE

Risk 1 Under-insurance of the Parish Council assets. Procedures to address risk.

1a The insurance company will be informed when a new asset is purchased to ensure adequate cover is maintained. The Clerk will also inform the insurance company when the SAM2 sign is sited in the village.

1b An Assets Register will be maintained by the Clerk and updated at the time assets are added or removed.

## PUBLIC LIABILITY

Risk 1 Liability to the Public to provide a Duty Of Care. Procedures to address risk.

1a Health and safety checks to be carried out on the play area and any street furniture to identify risks to the health and safety of the Public using these items. Parish Council meetings take place in the Village Hall, so the Village Hall Committee has its own Health and Safety checks in place.

## EMPLOYMENT LIABILITY

Risk 1 Compensation Claim from Employee for Malpractice or Injury. Procedures to address risk.

1a A Contract of Employment to be issued to an employee as soon as possible, preferably at the start of the employment, but no later than 2 months of the commencement of employment.

1b A Job Description is to be issued to an employee.#

1c Matters relating to an employee to be discussed in confidence – (Public and Press to leave the meeting room as well as the employee) and the decisions to be minuted.

1d Appropriate training to be provided for all identified necessary training needs, in order to carry out the role efficiently.

1e If the Clerk/R.F.O. is working somewhere **apart** from his/her own home, a risk assessment should be carried out.

1f Appropriate equipment should be available to ensure that any employee can carry out the role effectively and safely.

1g Expenses for lighting, heating, computer usage, travel, etc. should be considered when setting the budget.

## REVIEW

This will be reviewed on the request of the Parish Council

31.03.2023