



Desborough Town Council

INTERNAL CONTROL PROCEDURES

WORK ELEMENT	INTERVAL	ACTION OF CLERK	COUNCIL (OR CHAIRMAN'S) ACTION
CASH FLOW	Monthly	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 monthly bank reconciliation.	Check monthly bank reconciliation.
PETTY CASH	None		
VAT RETURNS	Annual	To make a claim to recover VAT on at least an annual basis.	To check claim has been made, prior to the end of the financial year (31 st March).
PAYE INCOME TAX & NATIONAL INSURANCE CONTRIBUTIONS	Monthly	To pay appropriate PAYE Income Tax and National Insurance Contributions on a monthly basis	To check payments have been made.
	Annual	To complete Employer Annual Return by date specified.	To check annual return has been completed and sent.
ASSET REGISTER	Annual	To present a report to Council on assets and up-to-date values.	To consider and adopt the reports.

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 DOCUMENTATION	Annual	To prepare receipts & payments accounts and balance sheet, together with external audit papers for presentation to Council as soon as possible after 31 March.	To consider and adopt the accounts, 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.
CLERK	Annual	To have a work review and personal action plan, including training if necessary.	To be conducted by the Chairman and Vice Chairman.
COMPUTER FILES	Monthly	To ensure that files are regularly backed up onto a portable hard drive / cloud storage.	To be verified in work review conducted by the Chairman and Vice Chairman.
DOCUMENT SAFETY	As required	To ensure that all essential documents are securely held and signed minutes are archived on a regular basis.	To be verified in work review conducted by the Chairman and Vice Chairman.
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.

The original document was adopted by Desborough Town Council by resolution on 20 September, 2007.

This document was reviewed and up-dated by Desborough Town Council on 22nd March 2018.

Signed:

Chairman