

Bearsted Parish Council **Internal Control Procedures**

Work Element	Interval	Action of Clerk/RFO	Council Action
CASH FLOW	Monthly	To report income, expenditure, and accounts to be paid	To consider and note/amend income To consider invoices and authorise payments.
INCOME & EXPENDITURE ACCOUNT AND BANK RECONCILIATION	Monthly	To present to Council a breakdown of receipts & payments, together with bank balance information including expenditure against budget	To consider and receive the reports
BANK STATEMENTS	Monthly	To check bank statements against receipts & payments To present to the council a monthly bank reconciliation where possible but at the very least every 3 months	Check monthly bank reconciliation
PAYE INCOME TAX & NATIONAL INSURANCE CONTRIBUTIONS	Monthly Annually	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	Annual	To prepare receipts and payments	To consider and adopt the

AUDIT DOCUMENTATION		accounts and balance sheet, together with external audit papers for presentation to Council as soon as possible after 31 st March.	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.
COMPUTER FILES	Daily	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.