

**St. Sampson Parish Council
Internal Financial Controls
Date of Review: July 2017**

St. Sampson Parish Council has a normal annual budget of approximately £13,000 of income of which about £3,500 comes from the precept and the remainder from car park meter income and car parking permits. The Clerk to the Council is the Responsible Financial Officer.

This document sets out the internal financial controls of the Parish Council. The aim of the controls is to minimise the risks associated with operating the Parish Council accounts by identifying risks and putting in place measures to minimise those risks.

Task	Existing controls	Consequence of not having the control	Task	Existing controls	Consequence of not having the control
Emptying car park meter	AS Parking empty car park meter. Meter issues receipt. Money counted and verified by AS Parking and receipt initialled. Cash banked by AS Parking minus handling fee. Amount is recorded in minutes	Loss of income to the council	Receiving cheque payments	Receipts issued by Clerk and receipt books inspected by Councillors	Loss of income to the parish council.

Receiving cash payments	Receipts issued by Clerk and receipt books inspected by Councillors	Loss of income to the parish council	Writing of cheques	Two signatures per cheque and initials on corresponding cheque stubs and invoices. Councillors to check cheque numbers against account and invoice	Loss of income to the parish council
Agreeing orders for work	All orders for work agreed by parish and to be recorded in Council minutes.	Wrong bills are paid	Payment of salaries and allowances	Salaries spinal points/expenses to be agreed and minuted at start of financial year and P60's issued at end of financial year	Salaries are incorrectly paid
Updating asset register	Asset register updated annually and Councillors to inspect	New assets not recognised	Finance report and income and expenditure against budget	Monthly finance report and 3 monthly report on income and expenditure against budget	Insufficient funds to pay bills

Review of cash book	Cash book to be reviewed, scrutinised and signed by Chairman every meeting	Loss of income to parish council, wrong bills are paid	Reclaiming VAT	VAT to be reclaimed annually at end financial year	Loss of income to parish council	
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