

FIELD DALLING & SAXLINGHAM PARISH COUNCIL

REVIEW OF INTERNAL CONTROLS September 2023

Standing Orders and Financial Regulations

The Council has adopted Standing Orders and Financial Regulations (September 2023 and April 2023).

These are reviewed annually (next due May 2024 – model documents are adopted and no changes are made without Council agreement).

Safe and Efficient Arrangements to Safeguard Public Money

All payments are made in accordance with the Financial Regulations. Non-contractual payments are agreed at Full Council meetings.

Payments are made by BACS – uploaded by Clerk and then separately approved by two signatories. Signatories are reviewed each May and updated as necessary – all changes are agreed and documented at full Council meetings.

Receipts are banked promptly where they are not received electronically.

No cash receipts are handled. The Council's fidelity insurance levels are set at the maximum level the Council should expect to handle. No petty cash floats are kept.

The Council does not have any debtors or handle any processes which are likely to generate debtors.

Employment

The Council employs one member of staff (Parish Clerk). The Council is registered for PAYE and makes returns and payments directly to HMRC. The Council has Employers Liability Insurance. The Clerk ensures that the Pension Regulator information and deadlines are met.

VAT

The Council is not VAT registered and makes regular (annual) returns under the VAT 126 scheme.

Fixed Assets and Equipment

The Council maintains an asset register which includes purchase values and insurance values. These assets hold little risk.

Loans and Long Term Liabilities

The Council has no loans or long term liabilities.

Reviewed September 2023