

## Internal Financial Controls

1. Payments made by on-line bank transfers to regular and general suppliers, contractors, HMRC, reimbursements to staff and councillors.
2. Staff salaries and pension payments to be made by Standing Order.
3. Utility payments and payments to NHDC to be made by Direct Debit.
4. Following the setup of a new payee, prior to making any payments, a one off test payment of £1 will be sent to the payee. No internet banking payment will be made until we have confirmation that it has been received. The same test payment would be made if a supplier advised that their bank account details had been changed.
5. The Parish Clerk/RFO<sup>i</sup> has on-line banking authority to view and submit payments to Unity Bank.
6. Authorised account signatories are: Cllrs Hardstaff, Reavell, Marsh and Palmer.
7. For business continuity considerations the following Councillors are able to submit payments: Cllrs Corbett and Pirola.
8. Any signatory given on-line authority agrees not to share password information.
9. On-line payments will be dated a minimum of 1 week in advance of actual payment to allow time for the bank signatories to validate the debit of the bank account on-line.
10. All purchases to be recorded in the purchase order register.
11. Clerk to record invoices into the purchase order register upon receipt and verified for accuracy against the purchase order.
12. Clerk to circulate the purchase order register to account signatories when authorisations are requested.
13. Clerk to send a remittance advice to the supplier.
14. Clerk to monitor bank activity for reasonableness/ 'irregularities'.
15. Clerk to provide monthly payment reports and budget reports to Councillors.
16. Council to review procedure annually /as recommended by the Clerk.

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<sup>i</sup> Kimpton Parish Clerk is also the Responsible Financial Officer