

Tendring Parish Council

Title	Internal Financial Control Policy
Date Approved	25 March 2024
Review Date	March 2025

The Council is audited annually by an Independent Auditor and their report is published on our website: <https://e-voice.org.uk/tendringparishcouncil/audit-report/>

Accounts

1. Each month the full accounts are presented to the council as an Agenda item to be reviewed and agreed by full council.
2. Payments are noted monthly on the Schedule of Payments on the Agenda to be reviewed and agreed by full council.
3. Payments are processed through the Parish Council's bank account by the Responsible Financial Officer (RFO) with a Councillor present unless they have been previously agreed as part of the Schedule of Payments or have been made as a Visa purchase for sundries by the RFO.
4. All invoices, Visa payments and bank statements are checked by a different Councillor in the month following payment through the bank.
5. All Councillors can request to check the accounts/bank statements/invoices by contacting the RFO.

Budget

1. The budget is drawn up by the RFO and the Chair in September/October to be discussed and agreed by full council in advance of the decision relating to the amount of the Precept.
2. The RFO makes regular reviews of the budget and draws anything of note to the Council's attention.
3. Each month the budget in relation to the accounts-to-date is part of the accounts package presented as part of the Agenda.

AGAR

1. The Annual Governance and Accountability Return is presented to full council as part of the annual audit process and posted on the website once agreed:
<https://e-voice.org.uk/tendringparishcouncil/annual-return/>