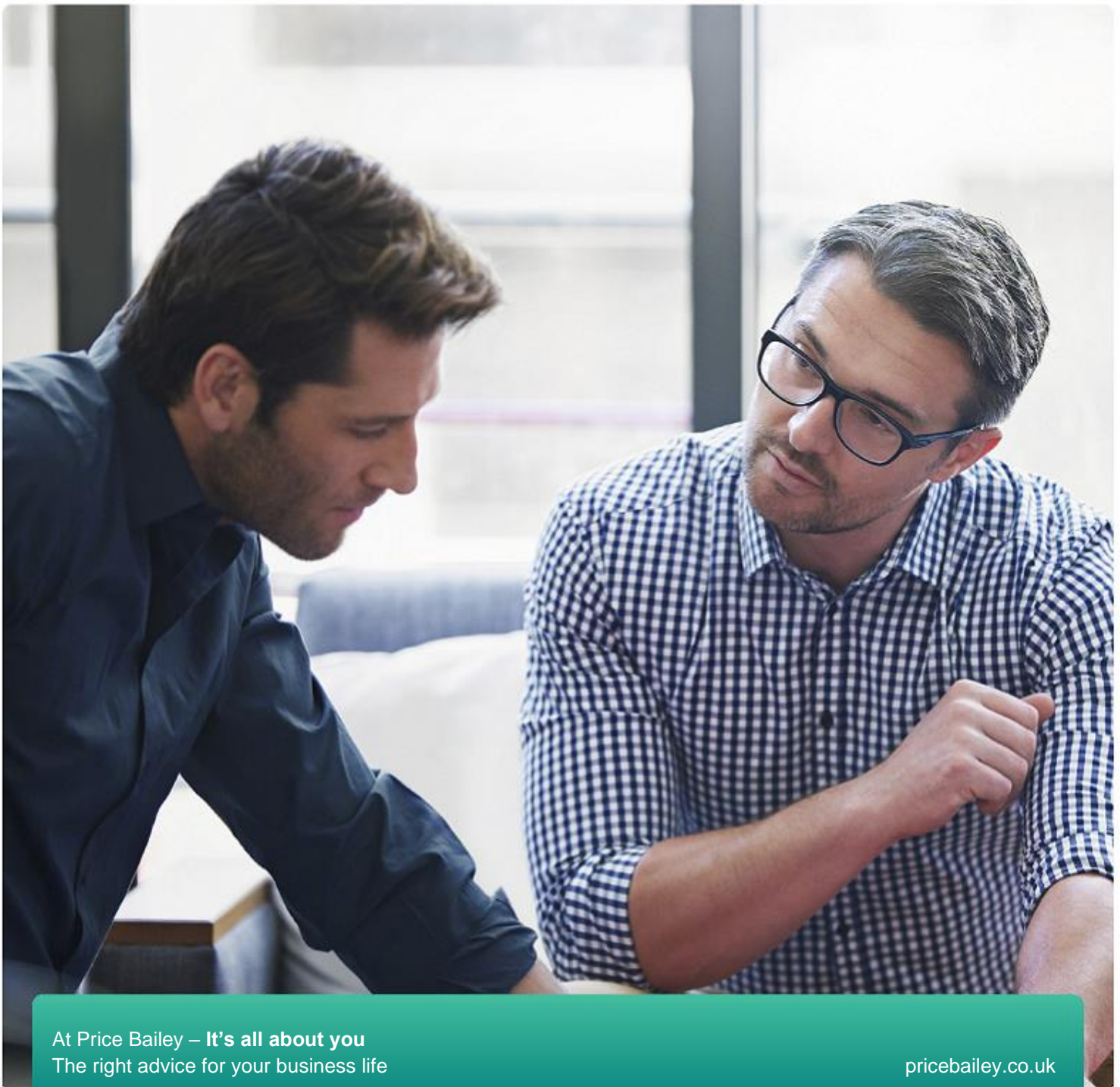


Taverham Parish Council

Financial Controls Review 2024-25



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1 Introduction and Scope

- 1.1 This audit was completed in accordance with the Letter of Engagement, dated 30 May 2023 and approved by the Council. This audit was undertaken in line with the suggested approach from NALC, as reflected in the table of findings.
- 1.2 We have reviewed the expected financial controls and as part of that, the recommendations made in the previous audit reviews.
- 1.3 The work was undertaken in accordance with the terms of reference issued prior to the audit and is limited to those areas. The results of our work should assist in providing assurance on the key controls relating to the key areas of income, expenditure, banking, ledger reconciliation, access controls, risks management and provision of financial information.
- 1.4 Following the completion of the review and issue of this report, we will complete and sign off the Internal Audit aspects of the AGAR for the period 1 April 2024 – 31 March 2025.

2 General disclaimer


- 2.1 The content of this report is confidential and not for distribution to anyone other than Taverham Parish Council. Disclosure to third parties cannot be made without the written consent of Price Bailey LLP.

Freedom of Information Disclaimer

- 2.2 In the event that pursuant to a request which Taverham Parish Council has received under the Freedom of Information Act 2000, it is required to disclose any information contained in this report, it will notify Price Bailey LLP promptly and consult with Price Bailey LLP prior to disclosing such report. Taverham Parish Council agrees to pay due regard to any representations which Price Bailey LLP may make in connection with such disclosure and Taverham Parish Council shall apply any relevant exemptions which may exist under the Act to such report. If, following consultation with Price Bailey, Taverham Parish Council discloses this report or any part thereof, it shall ensure that any disclaimer which Price Bailey LLP has included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

3 Key findings

Report Assurance Rating¹

Assurance level	Definition
 Amber/Green	Weaknesses have been identified in the control framework or non-compliance which may put achievement of some system objectives at risk. Remedial action is required.

Key control areas considered	Work undertaken/evidence seen	Outcome/Action	Assurance given (Y/N)
Organisation/systems background			
Prevailing Council guidance, agreed procedures and authority levels in place	<p>The Financial Regulations and Standing orders remain the same from 2023. They were due for review in November 2024, however this was postponed to June 2025.</p> <p>We confirmed through review that the documents provide appropriate guidance and guidance relating to financial controls and delegations.</p>	<p>It is important that any amendments to the Financial Regulations and Standing Orders are processed promptly to guarantee adherence to proper procedures.</p> <p>We recommend avoiding long intervals between reviews. (Recommendation 1, Medium)</p> <p>Overall, the guidance, procedures and authority levels in place are appropriate for the Council.</p>	Y
Reporting the business of the Council	<p>Full council meetings are held monthly. Councillors receive hard copy or email reports before meetings. Dates for the meetings are available on the website or notice boards.</p>	<p>The business of the Council is appropriately reported.</p>	Y

¹ See Appendix A

Up to date information is published on the Council's website.	<p>The meeting minutes are posted on the Council website after every meeting, and the meeting agendas are available before the meeting. Other community information is posted, including who the Councillors are and how to contact them.</p> <p>Upon review, we identified that some links on the website were not functioning as expected.</p>	<p>The Council posts sufficient information to the website about the Council and activities.</p> <p>The Council should review the 'Documents' and 'Finance' pages of the website and ensure all documents are correctly linked.</p> <p>(Recommendation 2, Advisory)</p>	Y
Cash handling and bank accounts			
Access to cash and banking facilities is appropriately restricted to key individuals	Cash and cheques are stored in the office until the RFO banks them, which occurs weekly. Access to the banking facilities is limited to the RFO. Cash is stored in the RFO's desk and is left unlocked so during a break-in the desk isn't broken.	<p>Access to banking facilities is appropriately restricted to key individuals.</p> <p>Keeping the desk unlocked, despite the reasoning behind it, poses risks.</p> <p>If cash or cheques are stored there before banking, the amount could exceed the desk's value.</p> <p>(Recommendation 3, Medium)</p>	Y
Bankings are undertaken promptly and securely	From our sample of income receipts all income was banked properly and accounted for.	Bankings are undertaken promptly and securely.	
Bank reconciliations are performed regularly and independently reviewed	Bank reconciliations are performed by the RFO monthly and should be reviewed by Council Members. The January 2025, February 2025 and March 2025 bank reconciliations have been reviewed, and have been cleared and reconciled appropriately by the RFO. However, there is no record of the second check by the Chair or Council. The client has indicated there has been a delay in the review process for this year.	<p>In the past three months, the bank reconciliations did not receive the Chair's approval, and section 2.2 of the Financial Regulations was not adhered to. This indicates an absence of segregation of duties.</p> <p>(Recommendation 4, Medium)</p>	N

VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements	The RFO generates VAT reports quarterly from Edge, from which Q3 and Q4 have been reviewed. The Q3 reclaim has been correctly received into the bank account, and Q4 is expected in May.	VAT reclaims are prepared and submitted in a timely manner and are in line with HMRC requirements.	Y
Income recording			
All income due, including grants and precept, is promptly identified, captured, recorded and banked	From our sample of income transactions, all were posted correctly, and banked promptly.	All income due is promptly identified and captured, recorded and banked.	Y
Income received is fully and accurately accounted for within the Council's finance system	All income tested was correctly accounted for within the accounting software, which was agreed to supporting evidence of income invoices that all supported the sample we had selected. There were no issues detected with accounting for income.	Income received was fully and accurately accounted for.	Y
Debtors are promptly monitored and effectively followed up	Debtors report has been reviewed. The Council chases debtors by phone or email. Debt write offs only possible with the approval of the RFO before being presented to Council for agreement.	Debtors are promptly monitored and effectively followed up.	Y
Ordering, purchasing and payments			
The use of new suppliers and changes to current suppliers details is appropriately controlled	There were 5 new suppliers in the year, and procedures are in place as of May 2024 to provide guidance on checking a supplier and verify their details. The RFO will check bank details of new suppliers with the bank that they correspond and will phone the supplier to confirm any changes for existing ones. We have reviewed the new supplier list provided by the council and the forms that have been filled out recording the checks.	It is recommended that a second reviewer be included on the new supplier form to ensure proper segregation of duties. As of May 2025, this process is not formally documented in the Financial Regulations. (Recommendation 5, Low)	Y

	It doesn't show however a second signature from the Clerk, which was recommended. There is no formal documentation of this process in the Financial Regulations as of May 2025.		
Purchase orders are authorised in line with financial standing orders and delegated financial limits	Purchase orders aren't typically used by the council, and our testing of invoices received is deemed to sufficiently cover the efficacy of the expenditure policies.	N/A - purchase orders are not in general use.	Y
The use of any purchasing/credit cards is appropriately controlled	These are not in use at the Council.	N/A	Y
Goods and services received are checked and agreed to original orders and any delivery notes	When goods arrive, the delivery note and goods are checked against the order placed and attached to the invoice. Services are checked by the RFO and Clerk before the invoice will be added to the approval list.	Goods and services received are checked and agreed.	Y
Purchase invoices are supported by and matched to original orders prior to payment, unless valid reasons can be given	Orders are matched to the order raised within the finance system.	Purchase invoices are handled appropriately.	Y
Expenditure recording			
Expenditure is completely and accurately recorded in the accounting system	Our testing found all sampled expenditure invoices were recorded accurately in the accounting system.	Expenditure is correctly recorded.	Y
Expenditure is authorised in accordance with the scheme of delegated authority in standing orders	In our testing each expenditure sample can be seen as being approved in the Full Council Meeting minutes for that month, and to the correct delegation of authority.	Expenditure is authorised in line with the Regulations.	Y

Any payments made to staff are appropriately reviewed and authorised	We reviewed a sample of salary payments in the year and all ad hoc direct reimbursement/expenses made to staff. All payments were approved and in relation to Council business. No issues raised.	Payments to staff are appropriately reviewed and authorised.	Y
Creditors are adequately monitored and controlled	A creditors report is kept and monitored, and BACS runs include payments to creditors each month, and following recommendation from the prior year audit, the Clerk has been added alongside the RFO to be able to approve bank payments.	Creditors are adequately monitored and controlled.	Y
Petty cash			
The use of petty cash is appropriately controlled and regularly reviewed	There is a £150 petty cash balance that is topped up each month, and any cash payments have been sampled and reviewed against the receipts and agreed to the cashbook along with ensuring appropriate approval.	The use of petty cash is appropriately controlled and reviewed.	Y
Ledger access and control			
Physical and IT access to the local recording system and centrally held ledgers, is appropriately controlled in line with access permissions and password protocols	<p>The RFO and Clerk have access to the accounting software. All access is password protected and has dual factor authentication.</p> <p>The office is in the village hall. Only 3 Council members have keys, and there is CCTV around the hall. Cash is stored in the RFO's desk and is left unlocked so during a break-in the desk isn't broken. It is noted the reason for this is that the desk has a higher value than the cash stored. The office is always locked when empty, which stores laptops, and the one window accessing the office is always locked from the inside and has steel bars protecting it.</p>	<p>Keeping the desk unlocked, despite the reasoning behind it, poses risks. If cash or cheques are stored there before banking, the amount could exceed the desk's value.</p> <p>(Recommendation 3, Medium)</p> <p>Following discussions with the RFO we noted that the Financial and Management Risk Assessment was outdated in relation to office laptop users. (Recommendation 6, Low)</p>	Y

	There are three laptops in the office, one for each of the office staff. The RFO confirmed that all of the laptops are password protected with unique passwords.		
Main account reconciliations are performed promptly and regularly, and independently reviewed	A full council meeting is held each month, which approves invoices, monitors the budget, and checks any monthly reports. The RFO also produces monthly bank reconciliations which is discussed at the meeting. There has been a shortfall though of independently reviewing, with the bank reconciliations of January, February and March not being reviewed by the Council.	We recommend reviewing the bank reconciliations promptly and independently, by a non-signatory to ensure there are no misstatements. (Recommendation 4, Medium)	N
Risk management			
Significant risks are identified and controls in place to manage these	The council keeps a risk assessment that comprehensively identifies and discusses controls for risks. We reviewed the revised risk register and confirmed it provided appropriate oversight over the risks to the Council, control measures in place and future controls to be put into place.	Significant risks are identified, and controls are put in place.	Y
Appropriate insurance cover is in place	Insurance documents reviewed from Zurich, and adequate insurance is in place for buildings, business interruption, contents, loss of money, public liability, Hirers liability, employers liability, libel and slander, motor vehicles, fidelity, personal accident, and legal expenses. The levels and value for each section is deemed to be enough for the Council's activities.	Appropriate insurance policies are in place for the Council.	Y
Budgetary control			
An adequate budgetary process where progress against budget is regularly monitored and reserves appropriate	The minutes for the Full Council meetings have been reviewed for January 2025, February 2025 and March 2025. They discuss the finances and which invoices are to be paid. The Budget picture has also been reviewed and appropriately investigates the budget.	An adequate budgetary process is in place and appropriate.	Y

	We confirmed appropriate oversight over budget and reserves is provided to the Full Council. The meetings are deemed to correctly address the required items.		
Salaries to employees and allowances to members			
Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied	<p>There was a increase to salaries within the year of 2.5%, which was backdated to April 2024 when it came into effect. This increase also includes the RFO. This was evidenced as being approved by the Full Council. Pay increase letters have been reviewed for each member of staff. Contracts of all staff have been reviewed and are deemed to be appropriate.</p> <p>PAYE and NI requirements are applied by the Council's payroll provider.</p> <p>Following a sample deductions test we can confirm that the Council is calculating and paying PAYE and NI correctly.</p> <p>Any overtime worked has been reviewed and is authorised by the Clerk, and is included within the payroll summary and then approved by the Council at the monthly meeting. The payroll summary for each month was also reviewed and appropriately signed by the RFO and the Clerk.</p> <p>We reviewed all direct reimbursement/expenses made to staff. All payments were approved and in relation to Council business. No issues raised.</p>	Salaries to employees were paid with appropriate authority and approval. PAYE and NI deductions were paid correctly.	Y
Asset management			
Asset and investments registers are complete and accurate and properly maintained	The asset register has been reviewed and is deemed to be appropriate for tracking fixed assets. It contains purchase year, description, location and original cost.	An appropriate asset register is being properly kept.	Y

Accounting statements			
Appropriate accounting records have been properly kept throughout the year	Our work reviewing Income, expenditure, and bank reconciliations and budgeting suggest there are no issues with the accounting records throughout the year.	Appropriate accounting records are being properly kept.	Y
The accounting statements are prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors properly recorded	The accounting statements have been prepared on the correct accounting basis and correctly agree to the cashbook. This has been tested in our work and an adequate audit trail has been recorded.	The accounting statements are prepared correctly and are supported by an adequate audit trail from underlying records.	Y
Availability of accounts information			
The Council has demonstrated that during 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations	We confirmed that full access is given to the public including the notice of and access to meetings, use of public notice boards, access to the Council offices, use of the website to advertise meetings and to publicise monthly meeting minutes, and full availability of year-end accounts and the AGAR.	The council has demonstrated it correctly provided the exercise of public rights as required by the Accounts and Audit Regulations.	Y

3.1 There are six recommendations arising from this review. We would like to thank the RFO for their time and assistance in completing the review.

4 Follow up of previous recommendations 2023/24

Finding	Risk arising	Recommendation	Risk level	2023/24 Progress
<p>1. <u>New Suppliers and Supplier Amendments</u></p> <p>When using a new supplier, although the Council undertakes some initial checks on background, existence and reputation of the supplier, evidence of other checks undertaken is not always retained.</p> <p>When the Council receives any notification from suppliers, bank details are changed following a discussion via phone with the supplier to confirm the change is bona fide.</p> <p>Whilst there are appropriate informal controls in place to check supplier details, and to monitor amendments, this should still be formally documented in Council guidance for staff, and appropriate new supplier and supplier amendment forms could be utilised.</p>	Poor control over the use of new suppliers and changes to current suppliers.	<p>Evidence of checking new and changed suppliers details should be retained.</p> <p>This should be supported by appropriate guidance for staff.</p>	Medium	<p>Action to be taken: Price Bailey sent an example of a "Change of Information" form. The RFO used the example to produce a Taverham Parish Council "Change of Information" form. This form will be completed when any future new supplier/or any current supplier details are changed.</p> <p>Responsible Officer: RFO and Clerk as a second signature.</p> <p>Date for Implementation: 16th May 2024</p> <p>Action taken in year: An information form is now in place and has been provided by TPC, which lists all details of new suppliers throughout the year. It doesn't show however a second signature from the Clerk, which was recommended. The new starter form also included an example of how the new supplier is added into Edge as guidance which is positive. The recommendation has been mostly implemented.</p>
<p>2. <u>Payment Authorisation</u></p> <p>We identified that the payment authorisation process relies solely on the RFO approving the BACS payment (after</p>	Expenditure may not be approved, and	The Council should investigate adding an approver for payments made via the bank.	Medium	<p>Action to be taken: The RFO has set up a new system whereby RFO sets up the payments on online banking as usual. Prior to pressing "make payment" the</p>

Finding	Risk arising	Recommendation	Risk level	2023/24 Progress
the payment list has been approved by the Full Council).	may not be appropriate.			<p>Clerk/Assistant Clerk checks and agrees the figure to the Approval List. A copy of the Approval List is signed by both the Clerk/Assistant Clerk and RFO, a printout of the bank summary of payments made is attached to the signed Approval List as evidence.</p> <p>The RFO will contact the bank to request a second authorisation system to be set up within the online banking system if possible.</p> <p>Responsible Officer: RFO</p> <p>Date for Implementation: 14th May 2024</p> <p>Action taken in year: A second authorisation by the Clerk is in place, the recommendation is implemented.</p>
<p>3. <u>Edge Access</u></p> <p>Edge introduced the need for multi factor authentication (MFA) and as such this is received to the RFO's personal mobile. It would be sensible for an additional member of the Council Finance Team to be provided MFA set up to access Edge in case of emergency.</p>	Business as usual at the Council may not continue.	The Council should provide a second Council team member multi factor authentication set up in case of emergency.	Low	<p>Action to be taken: Although the RFO is the main user for EDGE, access is available to the Clerk.</p> <p>The MFA is a new system EDGE finalised during the week of the audit. The Clerk's email has been added for MFA purposes allowing the Clerk access to Edge in the RFO's absence.</p> <p>Responsible Officer: RFO</p>

Finding	Risk arising	Recommendation	Risk level	2023/24 Progress
				<p>Date for Implementation: 16th May 2024</p> <p>Action taken in year: An additional person, the Clerk, has been added to MFA in case of emergency, the recommendation has been implemented.</p>

5 Recommendations 2024/25

Finding	Risk arising	Recommendation	Risk level	Response
<p>1. <u>Reviewing Policies</u> The Financial Regulations and Standing orders remain the same from 2023. They were due for review in November 2024, however this was postponed to June 2025. It is important that any amendments to the Financial Regulations and Standing Orders are processed promptly to guarantee adherence to proper procedures.</p> <p>For example, when reviewing the new supplier procedures implemented last year, this was not documented in the Financial Regulations.</p>	Controls and procedures are not up to date. The absence of formal documentation of appropriate regulations may expose the Council to risks of non-compliance.	We recommend avoiding long intervals between reviews. We understand from discussion that the Financial Regulations are due to be reviewed by the Council in June 2025. We recommend that the Council ensure all updates are applied accordingly where there have been changes to procedures, without delay.	Medium	<p>Action to be taken: These are currently being reviewed due to the changes proposed by NALC.</p> <p>Responsible Officer: Clerk</p> <p>Date for Implementation: Performance Review Meeting – June 2025 (TBA), and then to the next Council meeting.</p>

Finding	Risk arising	Recommendation	Risk level	Response
<p>2. <u>Website Links</u></p> <p>Upon review, we identified that some links on the website were not functioning as expected. The 'Finance' page had many headings and placeholders without linked documents. On the 'Documents' page, 'Standing Orders' were mistakenly linked to the Child Protection Policy.</p>	<p>Information presented to the public is not available.</p>	<p>The Council should review the 'Documents' and 'Finance' pages of the website and ensure all documents are correctly linked.</p>	<p>Advisory</p>	<p>Action to be taken: To be fully updated.</p> <p>Responsible Officer: RFO and Assistant Clerk</p> <p>Date for Implementation: June/July 2025</p>
<p>3. <u>Physical Access Restrictions</u></p> <p>The desk that is used to store the petty cash float, as well as any cheque or cash income, is left unlocked, as it is deemed cheaper to replace the cash over fixing the desk should anyone try and damage it to break in. Whilst this is an understandable reason for doing so it leaves no preventative measures from someone pilfering the petty cash. Also with there being no lock there would be no evidence of someone breaking in, which could mean it could go un-noticed for up to a month before the petty cash reconciliation is performed. Whilst the desk is kept in a locked office when unattended, it still leaves the cash open to anyone, including staff.</p>	<p>Theft of cash. If cash or cheques are stored there before banking, the amount could exceed the desk's value.</p>	<p>To evaluate suitable preventative measures for enhancing the safeguarding of cash.</p>	<p>Medium</p>	<p>Action to be taken: The desk is currently unable to be locked, this to be checked /repaired. The risks are acknowledged but it should be noted that cheques/cash for hall hire are rarely received as most transactions are made by bank transfer. Bankings are carried out weekly, in April when allotments payments are due and received these are banked more frequently.</p> <p>Petty Cash is rarely at £150 as the Ranger's Van diesel usually takes £50/£60 a month. In normal circumstances only the RFO accesses the Petty Cash, if absent the Clerk takes responsibility for the Petty Cash. Petty Cash is checked once a week and at each time of purchase so any discrepancies are noted straight away.</p> <p>Responsible Officer: RFO</p>

Finding	Risk arising	Recommendation	Risk level	Response
				Date for Implementation: As soon as possible.
<p>4. <u>Bank Reconciliation</u></p> <p>The bank reconciliations are being performed and reconciled regularly by the RFO, however we noted that for the last three months (Jan, Feb, Mar 2025) these weren't reviewed by the Chair as required on the bank reconciliation form.</p> <p>Furthermore, section 2.2 of the Financial Statements states <i>"On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO."</i> This did not happen for the last quarter we reviewed.</p>	Not following controls could allow for misstatements of accounts or undetected fraud.	Ensure each monthly bank reconciliation is reviewed by the Chair and this is evidenced on the bank reconciliation form. Ensure compliance with Financial Regulations by having a non-signatory verify the bank reconciliation quarterly and annually.	Medium	<p>Action to be taken: The last three months bank reconciliations are being checked. The Cash Summary dated 31st March 2025, which is part of the Bank Reconciliation, was issued and signed by the Chair at the Council's April 2025 meeting.</p> <p>To ensure the Bank Reconciliations are completed in time for sending out papers with the Agenda for each Council meeting. These will be checked by a non-signatory Councillor.</p> <p>Responsible Officer: RFO</p> <p>Date for Implementation: 5th June 2025</p>
<p>5. <u>New Supplier Checks</u></p> <p>The Council has implemented new supplier procedures, however the forms do not evidence a second reviewer which is recommended.</p>	Inadequate segregation of duties can result in the setup of incorrect supplier details and the addition of false suppliers.	Including a second reviewer on the new supplier form is recommended to ensure proper segregation of duties.	Low	<p>Action to be taken: A additional section added to include the Clerk's signature on the new supplier form.</p> <p>Responsible Officer: Clerk and RFO</p> <p>Date for Implementation: May 2025</p>
<p>6. <u>Financial and Management Risk Assessment</u></p> <p>Following discussions with the RFO we noted that the Financial and Management Risk</p>	Incorrect information feeding into the Council's risk assessment and	Schedule to update the Financial and Management Risk Assessment to	Low	<p>Action to be taken: To be amended to reflect the three laptops.</p> <p>Responsible Officer: Clerk and RFO</p>






Finding	Risk arising	Recommendation	Risk level	Response
Assessment was outdated in relation to the number and nature of office laptop users.	management policy.	demonstrate that there are three laptops in the office, one for each of the office staff with unique login and password access. It is advisable to review the entire assessment to confirm all elements are current.		Date for Implementation: Performance Review Meeting – June 2025 (TBA)

Appendix A: Assurance and Priority Ratings

Recommendation Priority Ratings

Risk level	Definition
High	There is potential for financial loss, damage to the Council's reputation or loss of information. This may have implications for the achievement of business objectives and the recommendation should be actioned immediately.
Medium	There is a need to strengthen internal control and/or enhance operational efficiency
Low	Internal control should be strengthened but there is little risk of material loss.
Advisory	Improvements in the control environment are suggested in line with best practice. There is negligible control weakness and resultant risk.

Report Assurance Ratings

Assurance Level	Definition
 Green	There is a sound control framework in place to achieve system objectives and the controls to manage the risks audited are being consistently applied. There may be some weaknesses but these are relatively small or relate to attaining higher or best practice standards.
 Amber/Green	Weaknesses have been identified in the control framework or non-compliance which may put achievement of some system objectives at risk. Remedial action is required.
 Amber	Weaknesses have been identified in the control framework or non-compliance with controls which put achievement of several system objectives at risk. Remedial action is required.
 Amber/Red	Significant weaknesses have been identified in the control framework or non-compliance with controls which put the achievement of several system objectives at risk. Remedial action should be taken promptly
 Red	Fundamental weaknesses have been identified in the control framework or non-compliance with controls leaving the system open to error or abuse. Remedial action is a priority.

Appendix B: Key staff involved in the review

Client Contact	Post
Tracey Stone	RFO
Price Bailey Contacts	Post
Tom Meeks	Head of Internal Audit
Louis Hobart	Internal Audit Manager
India Payne	Internal Audit Assistant Manager

Appendix C: Key control areas considered

Income recording

- All income due, including grants and precept, is promptly identified, captured, recorded and banked;
- Income received is fully and accurately accounted for within the Council's finance system; and
- Debtors are promptly monitored and effectively followed up

Cash handling and bank accounts

- Access to cash and banking facilities is appropriately restricted to key individuals
- Bankings are undertaken promptly and securely; and
- Bank reconciliations are performed regularly and independently reviewed

Petty cash

- The use of petty cash is appropriately controlled and regularly reviewed

Ordering, purchasing and payments,

- Purchase orders are authorised in line with financial standing orders and delegated financial limits;
- Goods and services received are checked and agreed to original orders and any delivery notes;
- Purchase invoices are supported by and matched to original orders prior to payment, unless valid reasons can be given
- Expenditure is completely and accurately recorded in the accounting system;
- Expenditure is authorised in accordance with the scheme of delegated authority in standing orders;
- Expenditure for goods and services is appropriate for the needs of the Council; and
- Creditors are adequately monitored and controlled

Reconciliations, access and procedures

- Physical and IT access to the local recording system and centrally held ledgers, is appropriately controlled in line with access permissions and password protocols; and
- Main account reconciliations are performed promptly and regularly, and independently reviewed

Risk Management

- A risk register is in place which is formatted to covers the Council's business and which adheres to best practice principles; and
- The register is regularly reviewed and updated as part of the risk framework of the Council

Salary payments

- Payments/changes to staff salary levels are appropriately monitored, reviewed and approved

Financial information

- Information produced for Councillors is prompt, accurate and drawn directly from financial information contained in Edge, the accounting system; and
- The information produced can be easily interpreted and utilised by Councillors for monitoring and review, including in Council meetings.

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