



CHOBHAM PARISH COUNCIL

The Clerk, Chobham Parish Pavilion, Recreation Ground, Station Road
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STATEMENT OF INTERNAL CONTROL

Cash Book/Bank reconciliations

- The cash book is kept electronically, maintained up to date from original documents.
- The cash book is reconciled to the bank statement monthly.
- Reconciled accounts are presented to the Parish Council on a regular basis.
- The cash books, payments and receipts, and bank reconciliation is reviewed and approved by a member of the Parish Council, with reference to the underlying records (bank statements and minutes plus copies of accounts papers etc) at least biannually
- The latest financial position and movements on the Parish Council's cash balances are reported at each council meeting and can be traced back to the expenditure approved in the previous meeting via the accounts filed with the minutes.

Financial Regulations & Standing Orders

- The Parish Council has adopted financial regulations and standing orders, based on the model versions prepared by NALC. The regulations and orders are reviewed for continued relevance at least annually and amended where necessary by the Clerk with any proposed amendments subject to approval by the Parish Council.
- All invoices for payment are listed on the report tabled at a meeting where the expenditure is to be authorised for payment.
- Payments made are included in the minutes of the meeting.
- Original invoices are available to the Councillors approving bank payments or signing cheques.
- Cheques will be signed by two councillors, who are authorised to sign on the Council's bank mandate. Electronic payments will be authorised by two signatories prior to payments being made.
- The Clerk is authorised to transfer up to £10,000 (inclusive) from one account to another.
- When invoices are paid by electronic payment this is identified by invoice number and account number which can be cross referenced with the bank statement and cash book. Payments made under section 137 of the 1972 LGA ("The Free Resource")
- A separate s137 account is maintained

VAT repayment claims

- Clerk ensures that all invoices are addressed to the Parish Council.
- Clerk ensures that proper VAT invoices are received where VAT is payable.
- Clerk maintains a VAT account to show that the correct amount of VAT is reclaimed in the year.

Income controls

- Clerk ensures that amount of the precept received is correct in accordance with the precept request sent to the District Council.
- Clerk ensures that the precept instalments are received when due.

Financial reporting

- A Budget control, comparing actual receipts and payments to the budget is prepared on a quarterly basis, presented to the Parish Council at the meeting

Budgetary controls

- The budget is prepared in consultation with the Parish Council, as evidenced by reports and minutes in advance of the start of the year.
- The precept is set based on the budget by the deadline set by Surrey Heath Borough Council.
- Payroll controls
- All employees are paid under PAYE as an employee and the necessary system for HMRC RTI is in place.
- All employees' salaries are set by the Council
- Any additional hours are agreed by either the Chairman/Vice Chairman
- The salaries are paid by electronic payment on 26th of the month.
- The Clerk will ensure that all the necessary payroll returns are made to HMRC via the payroll company and will retain evidence that this has been done

Office and Clerk's Expenses

- Where possible, the Clerk shall use the Lloyds corporate card for all expenditure, in accordance with the Corporate Card Policy. Where this is not possible, the Clerk shall submit a claim for reimbursement of expenses incurred.
- Reimbursable expenses shall include reasonable out-of-pocket costs and mileage expenses, in accordance with the Joint SLCC/NALC guidelines.
- All approved expense claims shall be reimbursed by electronic bank transfer.

Asset Control

- The Clerk maintains a full asset register.
- The existence and condition of assets is checked on an annual basis.
- The adequacy of insurance of the Parish Council's assets is considered annually in advance of the insurance renewal.

Risk Assessment

- A risk assessment is carried out annually by the Clerk and presented to a Council.

Reviewed by Chobham Parish Council March 2026

Next Review Due March 2026