1. Financial records – well maintained and accounts reconciled monthly to bank statements.
2. Legal powers. The clerk to be supported to undertake regular training and “The Parish Councillor’s Guide” used as reference point, together with advice from Norfolk Association of Local Councils and the Society of Local Council Clerks. Other advice to sought as agreed to be necessary.
3. The Council has no borrowings.
4. The clerk is issued with a contract of employment and paid according to guidelines.
5. VAT. Tax is reclaimed when appropriate.
6. Precept. The budget set annually by full Council. Precept is set to reflect the annual cost of running the parish plus the provision of earmarked reserves for future capital expenditure.
7. S137 amounts are separately identified in minutes and accounts. Limit is calculated and never exceeded unless Council has adopted Power of Competence.
8. Minutes are all initialled or signed by chairman of meeting. Filed sequentially and kept safely.
9. Electors’ rights. Notice of audit posted on village notice board. Accounts freely available on demand. Public speaking at allocated time during every meeting. All meetings open to the public. Agenda posted 3 clear working days before meeting. No or decisions on items unless they are on the posted agenda.
10. Register of interests. The code of conduct has been adopted and all councillors have signed a declaration of acceptance of office and of the code, and have completed a register of interests. Clerk to maintain.
11. Internal controls. All cheques are signed by two named signatories, supporting invoice reviewed and cheque stub initialled. All cheques reported to full Council. Independent internal auditor appointed to review books of accounts. Cash is collected regularly and paid into bank without any deductions.
12. Quotes are obtained for expenditure over £1000, sealed tenders for expenditure over £10,000.
13. Insurance. Full cover maintained at all times and reviewed annually.
14. Risk assessment of Parish Council assets carried out.