CINDERFORD TOWN COUNCIL
Internal Control Policy 2026-2027

1. **POLICY STATEMENT**

Cinderford Town Council are responsible for ensuring that its public business is conducted within the law and proper standards and that public money is used efficiently, economically and effectively. In order to achieve this, the Council acknowledges that they are responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.

2. **PURPOSE OF INTERNAL CONTROL**

The Council's system of internal control is designed to ensure that their activities are carried out properly and as intended. They are set up by the Town Clerk, however it falls upon the Council members to ensure that they have a degree of control and that the effectiveness of the system is reviewed at least annually. Current advice regarding these controls is set out in The Practitioners' Guide Governance and Accountabilty.

3. **FINANCIAL ASSESSMENT**

The Council will follow the model financial regulations as set out by the National Association of Local Councils and adopted by the Town Council. The main areas of internal control are:

3.1.Councillors will never sign blank cheques. Of the authorised signatories; compliance will be with any 3 signatories, (two Councillors and the Clerk).

3.2.Online banking payments procedure to be carried out in line with the Financial Regulations. Online authorisation is a minimum of three - set as two Councillors and the Clerk.

3.3.The Finance Officer will prepare a schedule of payments requiring authorisation and payments made since the last meeting and together with the relevant invoices it will be presented at the Full Council meeting. The approved schedule will be signed by the Chairman. The detailed list of all payments will be disclosed as an attachment to the minutes of the meeting at which payment was authorised.

3.4.The Council will not hold petty cash. All cash and cheques received will be banked when received.

3.6.The annual budget will be set annually by Council ahead of an application for the precept. The budget will be kept under review at Full Council and the Estates/Finance Committee.

3.7.The Clerk will be the Responsible Financial Officer and will, along with the Finance Officer, administer the accounts in a proper manner ensuring correct records and internal and external audits are completed.

3.8.The Verification Councillor will at least every quarter check the accounts and bank reconciliations with the Clerk and Finance Officer.

3.9.An independent Internal Auditor is appointed by the Town Council. The Town Council will take note of any recommendations to ensure correct standards of accounting are maintained. KJS Accounting provide external advice and support to the Council

3.10.The External Auditors, currently PKF Littlejohn carry out the external audit for the Council. Any comments from the External Auditor will be adhered to.

3.11.The Council has a responsibility for conducting an annual review of the effectiveness of the system on Internal Control which is formed by:

The Full Council
The Estates/Finance Committee
The Town Clerk
ACCLA and KJS Accountant
The Internal Auditor
The External Auditor

4. **STANDING ORDERS**

The Town Council will abide by the model "Standing Orders" which has been adopted by the Council and supplied to all Councillors.

5. **INSURANCE**

The Town Council will review its insurance policy annually at renewal to ensure adequate cover is in place and fit for purpose. All new capital items are to be insured at time of purchase.

6. **RISK ASSESSMENT**

The risk assessment of the Council's financial management is reviewed annually.

7. **TOWN COUNCILLORS** will endeavour to work as a team and be aware of their responsibilities as to the law and proper Town Council procedures. Councillors will attend meetings regularly. The Good Councillors Guide" and other guides is available electronically on GAPTC's website. The Clerk will endeavour to see that the Town Council operates in accordance with the law and maintains the correct records as required by the law.

8. **COUNCIL COMMITTEES**

The Council operate a Committee structure, using working parties to investigate specific issues.

Committees each have an appointed Chairman who is responsible for the smooth running of the meetings.

9. **ASSET REGISTER**

The Town Council will maintain an Asset Register.

10. **DECLARATIONS OF INTEREST**

Councillors will be asked, at the start of each meeting if they have any interests to declare, and if they do, it will be so minuted with the reason why. If the interest is a Disclosable Pecuniary Interest they will leave the meeting unless a Dispensation has been approved.

11. **PROPERTY**

The Estates Manager and/or Grounds & Maintenance Team will annually carry out a visual inspection to ensure all its property, and areas of responsibility, are in a good state of repair and order and report to the Estates & Finance Committee. The Clerk will ensure that the play and recreation areas are checked weekly by the Grounds & Maintenance Team in addition to the external operational inspection report and annual safety check (ROSPA Playsafety reports).

The Grounds & Maintenance Team will attend the Gloucestershire Playing Fields Association training on playground inspections.

Cinderford Town Council undertake Council property and play areas inspections and Council are looking to improve facilities where funds allow.

Approved May 2025, Reviewed 12.05.2026.

Next review date May 2027.