

FINANCIAL RISK ASSESSMENT

- Financial regulations to be reviewed annually
- Cheques to be signed by two authorised signatories
- Cheque stubs to be signed on reverse by same two authorised signatories
- Independent internal auditor to examine ledger and all supporting documents annually prior to completion of audit return
- A nominated councillor or suitably competent parishioner to scrutinize accounts quarterly
- Updated budgets to be presented by the clerk at each parish council meeting
- Ledger and bank statements to be available for inspection at every parish council meeting
- Summary accounts to be presented at each financial year end following scrutiny by the independent internal auditor
- Notice of appointment of date for the exercise of electors' rights to be displayed not less than 14 days before the annual return is available for perusal by any interested parishioner

Reviewed March 2017