**REMPSTONE PARISH COUNCIL  
Internal Financial Control Form 2025/26**

**Accounting and Audit (Internal and External)**The internal examiner shall report to the Council in writing, or in person, on a regular basis, with a minimum of one annual written report during a financial year.

All amounts to be approved and minuted by the Council at their meetings, the Clerk is authorised to make payments for budgeted items and emergency spending up to £500 without prior approval. The Council should be notified by email as soon as practically possible following emergency spending and this should be ratified at the next Council meeting. All other payments should be authorised by the Council prior to being made.

All payments to be recorded in the minutes.

VAT receipts must be obtained where appropriate and entered in the records, to be submitted annually.

**Budgetary Control and Authority to Spend**Salary budgets are to be reviewed annually for the following financial year and reported to the Council of any changes impacting on budget requirement for the following year.

The actual expenditure against budget to be reported to the Council as follows:

31st March  
30th September  
31st December  
  
Explanations for significant variances to be explained to the Parish Council at the relevant meeting dates.

**Banking Arrangements and Authorisation of Payments**The approved schedule of payments shall be signed by two members of the Council. A detailed list of all payments shall be included in the minutes following the meeting at which payment was authorised.  
  
PAYE/NI will be operated in respect of any employee if appropriate.  
  
Cheques and orders for payment drawn on the bank account in accordance with the schedule as presented to the Council shall be signed by two members of Council. Current signatories: J Santoro, W Pearson, R Hague

The Council and any members using computers for the Council’s financial business shall ensure that anti-virus, anti-spyware and firewall, software with automatic updates, together with a high level of security is used.

The Council will not maintain any form of cash float. All cash received must be banked intact.

Bank reconciliations to be carried out a minimum of four times a year.