INTERNAL CONTROLS

REVIEWED AND APPROVED BY
FLINT TOWN COUNCIL
ON 16th MARCH 2026

BASED ON THE MODEL FORMAT
ISSUED BY ONE VOICE WALES

Flint Town Council
Internal Financial Controls

General

1. The appropriate competition requirements as set out in the Financial Regulations (Standing Orders) should be applied to any expenditure.

2. A scheme for the delegation of powers to the Town Clerk and Responsible Finance Officer to authorise expenditure and make payments is set out below.

Budgetary and Legal Powers for Expenditure

3. Expenditure should only be incurred if there are the necessary powers to undertake the work and there is the appropriate and adequate provision within the approved budget.

4. Prior to payment of any invoice / account, the Town Clerk will ensure that there is appropriate documentation to justify the payment by way of Council authorisation or an approved invoice.

5. At each of its normal meetings, the Council is advised, by schedule, of the amounts processed for payment since the previous meeting.

Process for Payments

6. The Council authorises any two members together with the Clerk and Finance Officer to approve bank transfer payments and to sign cheques on its behalf with members initialling the cheque stubs.

7. Salary and wages payments to staff are made by way of bank transfer payment arranged by the Clerk and Finance Officer and subsequently approved by two members.

8. Direct debit payments for services provided to the Council are authorised / arranged by the Clerk and Finance Officer subject to there being the appropriate and adequate provision within the approved budget. Details of direct debit payments made are reported to the Council on a monthly basis and shown in the schedule of the amounts processed for payment.

Records of Income and Expenditure

9. Invoices are filed in voucher number order.

10. Expenditure is recorded on the Council’s Rialtas Accounting System.

11. VAT is recorded on the Council’s Rialtas Accounting System.

12. Income received by the Council is recorded on the Council’s Rialtas Accounting System.

13. Receipts are issued for all income received excluding Precept from Local Authority, HMRC refunds (VAT) and Bank Interest.

Petty Cash

15. Petty cash is drawn from the Council’s bank account to cover miscellaneous and smaller amounts of expenditure and for which receipts are obtained. All is recorded on the Council’s Rialtas Accounting system.

Security

16. For security of the Council’s records on a computer including Internet Banking a note shall be made of the PIN (personal identification number) and passwords and shall be retained in the Council’s safe in a sealed and dated envelope. This will not be opened other than in the presence of two other councillors. After the envelope has been opened, in any circumstances, the PIN and passwords shall be changed. The opening of the envelope shall be reported to all members at the next available meeting of the Council.

Reporting to Council

17. Quarterly reports will be made to the Council detailing the progress of income and expenditure against the budget and projections, including a bank / cash reconciliation against the bank statements.

Scheme of Delegation

18. Authority is given to the Town Clerk and Responsible Finance Officer to authorise works for any of the services of the Town Council, subject to there being the appropriate budgetary provision, and to make the appropriate payment in accordance with these internal financial controls.

19. Any expenditure that is required which results in the approved budget being exceeded should only be authorised with the express approval of the Council or in the event of urgency with the approval of the Mayor, Leader and Chairman of Finance & Policy. If the approval is given, this should be reported to the next ordinary meeting of the Council.