

Internal Controls for Payments by BACS

1. All invoices are received by the Clerk. The invoice will be logged on the Scribe accounts system.
2. The Clerk will check the invoice against quotation and budget. Any discrepancies should be taken up with the supplier at the earliest opportunity.
3. Payment by BACS is to be encouraged for all suppliers. The Council can arrange payment to be made by cheque but suppliers should be made aware that payment will take longer. Cheque payments can only be signed at a Council meeting.
4. The Clerk will schedule payment for the next payment run which will be at least once a month.
5. The Clerk will set up each payment on the Unity Bank internet site.
6. Any change of the supplier's bank details will be verified by the Clerk with the supplier via a known contact. Unity Trust will verify the account details are in the name of the account that the supplier has asked for the payment to be made.
7. Unity Bank will email the Councillors, who can make authorisations, that authorisation needs to be made.
8. 4 Councillors have the authority to authorise the payments. 2 Councillors are needed to authorise each payment.
9. The Clerk will email all Councillors, who have the authority to authorise the payments, with a report from Scribe listing each payment and what it is for. Unbudgeted payments will be referenced with a Council minute.
10. Once two Councillors have authorised the payment on the Unity Trust site the money will leave the Council's account and will be sent to the payees bank account.
11. The Clerk will present to the Council at each full Council meeting a bank reconciliation with the accompanying bank statements. This will be verified by a Councillor at the meeting.
12. The Clerk will publish a report from Scribe detailing the list of payments made after each full Council meeting.