

Internal Controls for Payments by BACS

1. All invoices are received by the Clerk. The invoice is logged.
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. The Council can arrange payment by cheque but 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. The name of any new payee will be checked by Unity Trust Bank against the name of the bank account to be paid.
7. Unity Bank will email the Councillors, who can make authorisations, that authorisation needs to be made.
8. 4 Councillors have the ability to authorise the payments. 2 Councillors are needed for authorisation to take place and the payment to be made.
9. The Clerk will email all the authorising Councillors detailing, with each payment, who it is for, how much and for what. Any unbudgeted payments will be referenced with a Council minute reference to show that the Council has agreed payment.
10. Once two Councillors have authorised the payment on the Unity Trust site the money will leave the Council's account and the money will be sent to the payees bank account.
11. The Clerk will present to the Council at each meeting a bank reconciliation with the accompanying bank statements. This will be verified by a Councillor at the Council meeting.