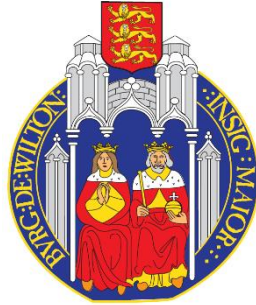


**WILTON TOWN COUNCIL**

***Ancient Capital of Wessex***



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# **WILTON TOWN COUNCIL**

## **Statement of Internal Control**

Originally adopted by Wilton Town Council on March 2018

Reviewed and Re-adopted on 4<sup>th</sup> October 2022

Reviewed January 2024

Adopted 6<sup>th</sup> February 2024

Minute reference 28/24 (ii)

Reviewed April 2025 Adopted 3<sup>rd</sup> June 2025 Minute Ref 156/25(ii) Review May 2026

## **1. Appointment of Officers and Administrative Arrangements**

- 1.1 The Clerk to Wilton Town Council is also appointed as the Proper Officer for the several purposes as defined in the Local Government Act 1972 and is also appointed as Wilton Town Council's Responsible Financial Officer (RFO).
- 1.2 Such other Officers and contracted support staff may be appointed as deemed necessary to assist with the administration of Wilton Town Council, and they will report to and work under the direction and authority of the Staffing Committee. The Staffing Committee may delegate this authority to the Clerk. Their respective core duties in relation to financial matters are appended to this document.

## **2. Governance Arrangements**

- 2.1 Wilton Town Council is responsible for the consideration and approval of all financial matters. Subject to that, Wilton Town Council will make and keep under review Financial Regulations and may include within its Standing Orders particular provisions relating to contracts. Wilton Town Council's System of Internal Control is ancillary to and underpins Financial Regulations and Standing Orders.
- 2.2 Under approved delegation arrangements, the Clerk is responsible for the day to day management of all land and property under Wilton Town Council's control.
- 2.3 Wilton Town Council can appoint a Policy and Resources Committee for the purposes of reviewing and reporting to Wilton Town Council on estimates and budgetary control. If appointed this Committee will also keep under review and report on Wilton Town Council's system of internal controls. If this committee is not appointed the duties outlined are undertaken by the Council.
- 2.4 Wilton Town Council is required to appoint an independent Internal Auditor.
- 2.5 An annual work programme for the Internal Auditor will be agreed by Wilton Town Council, and the Internal Auditor will provide a certificate to be submitted with the Statement of Accounts and Annual Return as part of the annual external Audit of Accounts.

## **3. Financial and Accounting Procedures**

- 3.1 The following principles shall be observed in connection with accounting duties:
  - a) The duty of providing information, calculating, checking and recording sums due to, or from, Wilton Town Council should be separated as completely as possible from the duty of collecting or dispersing them.
  - b) Officers charged with the duty of examining and checking the accounts of cash transactions should not be engaged in any of those transactions.
- 3.2 **Signatories**
- 3.3 Financial Regulations state that two members must authorise payments as required by those regulations. Members will be asked to provide specimen signatures on a formal list to be held as a Wilton Town Council record and if required by Wilton Town Council's bankers. Cheques are no longer to be used by Wilton Town Council.

## **4 Invoicing**

- 4.1 Invoicing for Wilton Town Council services relates only to Shaftesbury Road Cemetery and the hire of the Sports Pavilion at Castle Meadow and rent of land for Wilton Men's Shed and Wilton Bowls Club. These generally fall into two categories – casual and block hirers.
- 4.3 Hirers of the Pavilion will normally have been required to pay the total hire fee prior to the hire event.
- 4.4 Invoices shall be produced based on the scale of fees and charges effective at the time. Wilton Town Council will review these annually before the start of the next financial year. The Chair shall undertake the periodic checking of the accuracy of invoices prepared by the Clerk.
- 4.5 All invoices shall bear reference to payment terms of 30 days.

## **5 Cash Handling/Security**

- 5.1 The Town Clerk or Deputy will receive payments in person at Wilton Town Council offices. No other person is authorised to receive cash. Upon the receipt of cash, a receipt will be issued. All cash shall be kept safely in a locked container and shall be banked as soon as possible. The credit/paying in book will be completed with brief details regarding the payee and purpose of the funds.

## **6 Salaries and other Staff Payments**

- 6.1 Payroll is currently outsourced to an independent company with the data emailed (password protected) to the Clerk and the Chair of the Staffing Committee. Normally salaries and other staff payments shall be made on the 25<sup>th</sup> of each month, but certainly no later than the last day of each month (by BACS). Payments shall be paid based on information agreed and reviewed from time to time by Wilton Town Council. This information will confirm the actual amounts of the salaries and wages to be paid rather than left to interpretation or related to percentage increases. Any timesheets requested of staff shall be countersigned by the Chair or deputy of the Staffing Committee.

## **7 Budgetary Control**

- 7.1 The Clerk (RFO) will ensure that all accounts certified for payment are endorsed with the correct expenditure code, and that this information appears on both the agenda for (payments schedule) and minutes of meetings where payment of accounts are approved.
- 7.2 The Clerk will provide a budget monitoring statement for circulation at each Full Council meeting. Further updated statements may from time to time be requested for consideration at a committee meeting. The statement of accounts will be accompanied by commitment sheets for each budget head showing the true amount available (or overspend as the case may be).
- 7.3 The Clerk (RFO) will provide to each Full Council Meeting reconciliation statements of Wilton Town Council's accounts taken from the information contained in the cash book, supplemented by actual extracts from the cash book together with copies of the relevant bank statements. This information will be passed for independent verification by either a member of Wilton Town Council or the Internal Auditor, who will confirm such verification to Wilton Town Council.

7.4 The Budget/Precept Working Group as constituted by Wilton Town Council will meet from October for the purposes of budgetary control review and the preparation of estimates for presentation to the December Wilton Town Council meeting. At that meeting, Wilton Town Council will approve such estimates and determine its budget requirement and consequent precept for the next financial year.

7.5 At or around the end of a financial year, it must be made clear to Wilton Town Council in which financial year an account payable falls. This will be made clear on the agenda (payments schedule), endorsed on the account itself, and confirmed in the relevant minute.

## **8 Procurement**

8.1 Financial Regulations provide a framework and set procedures for dealing with contracts of certain values. Working beneath that framework, provision needs to be made for the day to day operational work of Wilton Town Council to be administered, and to that end the Clerk/Deputy Clerk/Officer is entitled to use the Wilton Town Council Debit Card for purchases. The Clerk/Deputy Clerk/Officer is authorised to issue orders for essential office and cleaning/caretaking supplies to support Wilton Town Council's administration and the operation of the sports pavilion.

8.2 Financial Regulations require that for contracts of a value exceeding £30,000, three quotes must be obtained. For expenditures of £30,000 or less, and unless Wilton Town Council directs otherwise, three quotations should be sought. Where the value is below £6,000 but above £3,000, the Clerk /Deputy Clerk/ Officer shall strive to obtain three quotes. Subject to those considerations, Wilton Town Council agrees that for any work, goods or services up to a value of £3,000, the Clerk in consultation with the Chair or Deputy of any committee of Wilton Town Council can exercise their delegated powers. All officers of the Council should use their judgement to always obtain value for money. Actions and rationale should be kept as a note on the record.

8.3 The Clerk may incur expenditure on behalf of Wilton Town Council which is necessary for the purposes of any repair, replacement or other work of an urgent nature, up to a limit of £2000, as defined in the Scheme of Delegation and Financial Regulations. The Clerk shall report the action to Wilton Town Council as soon as possible and the action should be minuted at the next available meeting.

8.4 Wilton Town Council has adopted a Procurement Policy that clarifies these matters and that should be followed at all times.

## **9 Asset Management**

9.1 The Wilton Town Council's Asset Register should be updated annually and made available on the Town Council's website.

## **10.0 Risk Management**

10.1 Wilton Town Council's Risk Management Policy should be reviewed annually and published on the Town Council's website.

**11.0 Reviewing the effectiveness of the Systems of Internal Control**

- 11.1 Wilton Town Council is responsible for conducting, at least annually, a review of the effectiveness of its internal control. This review will be initiated by the Policy and Resources Committee if there is one or the Council if there isn't and incorporated within the annual work programme of Wilton Town Council's Internal Auditor. The findings of the annual review shall be reported to and considered by Wilton Town Council.

## Core Responsibilities of the RFO Duties – Clerk (Financial Services)

### Weekly

- Bank all income receipts and enter in cash book
- Enter payment transaction in cash book allowing for VAT where applicable
- Check all hire bookings have been paid or invoiced
- Monitor bank account balances on current and deposit account.

### Monthly

- Invoice all block hirers for use of Sports Pavilion
- Ensure completion of monthly payroll:
  - Send all necessary details to Payroll with cc to Chair of Staffing Committee (a few days ahead of schedule, to allow for any necessary amendments)
  - Raise BACS payments for net pay, HMRC, National Insurance and pension contributions and enter in cash book
  - Ensure completion of payslips and all Inland Revenue forms allowing for National Insurance and Income Tax
- Complete monthly pension contribution returns and e mail to Wiltshire Council with any starter/hour change/leaver information. Pay the pension contribution by BACS to Wiltshire Council.
- Prepare schedule of accounts for payment for the Full Council.
- Update all transactions on accounts software and backup.
- Reconcile cash book to bank statements and copy evidence to Chair of the Policy & Resources committee (if there is such a committee) or Council Chair for independent checking<sup>1</sup>

### Quarterly

- Complete VAT return and send to HM Revenue and Customs
- Complete PAYE and send with payment to Revenue and Customs
- Brief Internal Auditor as required

### Annually

- Complete all year end accounts:
  - Income and expenditure
  - Balance sheet
  - List of debtors and creditors
  - List of section 137 payments
  - Any additional information required for Annual Return

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<sup>1</sup> Currently bank rec and statements are brought to FC meeting for checking. All financial docs are circulated to all Members.

- Ensure Payroll complete year end PAYE:
- Ensure Payroll complete P14s (if applicable) and issue P60s to all staff
- Ensure Payroll complete P35 Employer's Annual Return and send to Revenue and Customs
- Complete Pension Contribution Return and send to Wiltshire Council
- Attend meetings as required by Internal and External Auditor

#### **Additional Core duties of the Clerk in relation to Financial Services**

- Production and display of weekly caretaking schedule – advise Cleaning Contractor monthly of core duties/additional hours for payroll purposes
- Ordering of cleaning and other essential supplies and equipment required for the day to day running and maintenance of Wilton Town Council offices and Sports Pavilion.
- Note any changes in the requirements of hirers of the Sports Pavilion including cancellations
- Receipt of all fees and deposits relating to the hire of the Sports Pavilion and recreation ground and tennis courts
- Production and distribution of hiring contracts (booking forms) to block and casual hirers
- Issuing receipts for cash, and banking all cash received at least once a week