

#### **11. Payments supported by Invoices, Authorised and Minuted**

- Pre approved payments are invoiced either electronically or in hard copy
- All expenditure is approved - or a budget allocated - at GWPC meetings
- Each invoice is countersigned by two approved councillors
- Each invoice is recorded in the Year Book
- Invoices are numbered and available online for review
- Sample check undertaken as part of this review

#### **12 Regular Scrutiny of Income Records to ensure income is correctly recorded and booked**

- This is recorded on the Clerk's Year Book spreadsheet
- Income presented at GWPC meetings

#### **13. Scrutiny to ensure Precept is recorded in Yearbook agrees with the BDC Reconciliation**

- Annual precept is set and agreed at a GWPC meeting and submitted to BDC
- The precept is paid (in 2 x 6 monthly payments) in advance.
- Authorised Councillors check bank accounts to confirm receipt. Yearbook spreadsheet is checked as part of this process

#### **14. Contracts of Employment for Staff**

- The Parish Clerk is the only employee. This role is permanent part time with notice requirements detailed in the contract of employment.
- A contract of employment is issued by the Council
- The terms and conditions are in line with both NALC and SALC guidelines

#### **15. Contract of Employment reviewed annually**

- The contract is reviewed in accordance with the Council's HR policy
- Regular monitoring and appraisal of performance is undertaken by the HR committee

#### **16. Updating Records to reflect changes in relevant legislation**

- Updates are received by the Parish Clerk annually
- SALC and NALC provide all the required updates
- Version control is in place for all changes
- Relevant changes and updates are discussed at GWPC meetings

#### **17. PAYE / NI Contributions**

- Payroll is recorded in the Yearbook
- Transactions are reported at GWPC meetings
- A direct debit with HMRC has been set up. Quarterly deductions are taken
- Payslips for the Clerk are sourced by SALC, but payments are processed by the Clerk. This is checked by the updates to the Financial Committee

## **18. VAT is correctly accounted for and reclaimed in the Yearbook**

Expenditure incurring VAT is highlighted green in the Yearbook / spreadsheets to enable an accurate reimbursement. This was checked as part of this review.

- Request for reimbursement are made at the end of the financial year
- Refund of VAT is made online and reconciliation to bank statements are made
- Images are displayed and stored via the spreadsheet linkages
- 2024 / 25 reimbursed VAT was approx. £6,800

## **19. Regular Financial Reporting**

- Extracts from the current bank accounts, yearbook and spreadsheets are included in GWPC meetings
- The Finance Committee, the Chair and the Clerk highlight any issues at GWPC meetings
- Reports and decisions are recorded in the minutes of the meetings.

## **20. Regular Budget Monitoring statements as reported to GWPC**

- Clerk presents clear financial reports at each GWPC and Financial Committee meeting
- Reporting budget spend and overspends (over 15%) is presented and considered at the GWPC and appropriate meetings
- Budget allocations are agreed at GWPC meetings.

### Issue for consideration

The Finance Committee to consider quarterly budget updates

## **21. Minutes are correctly numbered and paginated with a master copy kept locked in the Clerk's office.**

- Minutes are dated by day and month
- Draft minutes are approved at each meeting
- Pages are sequentially numbered
- All copies, including mastercopies, are stored electronically on Dropbox
- Shared access to Dropbox is granted by the Parish Council

## **22. Procedures in place for recording and monitoring**

### **Members Gifts and Hospitality**

- On appointment each councillor is required, within 28 days, to complete and sign an electronic Register of Interests
- Register of Interests are submitted to Babergh District Council
- Councillors are required to declare any interests or dispensations at the beginning, or during, each Council meeting
- There were no issues outside the declarations that needed notification to BDC in 2025 / 26

### **Adoption of Codes of Conduct**

- Upon appointment the Chair meets with the councillor as part of the induction process
- Electronic copies of the following documents are provided:

LGA Model of Councillor Code of Conduct 2020  
GWPC Standing orders  
The Good Councillor Guide  
Other information relevant to the parish

Declaration of Acceptance of Offer

Each member signs a hard copy of the Declaration upon appointment  
The document is filed in the Clerk's office located at the village hall

Date of inspection: Friday 15 May 2026  
Inspection Councillor: Pete Berry