



<b>Loss of cash through theft or dishonesty by any Councillor, Clerk or Employee of the Parish Council (Fidelity Guarantee).</b>	<b>H</b>	SPC has Employee Dishonesty cover up to £25,000.
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<b>Security for vulnerable buildings (pavilion).</b>	<b>H</b>	The Ellesmere Centre is insured and maintained by the Trustees.
<b>Banking services</b>	<b>M</b>	Reviewed periodically by the Council.  All cheques require two signatories of Members listed on the Mandate. The Parish Clerk is not a signatory. The Council reviews all payments monthly and bank and accounting statements quarterly.
<b>Professional services/contractors</b>	<b>M</b>	The Council acts in accordance with its Financial Regulations and Standing Orders in obtaining professional services and contractors.  Standing Orders govern the awarding of contracts; these were last updated in July 2018 and are reviewed annually.  Invoices are subject to scrutiny by both the Clerk/RFO and the cheque signatories who are Councillors, and by the remainder of the Council if requested. Internal controls are reviewed as necessary by the Clerk and Internal Auditor and any recommendations are submitted to the Council
<b>Loss of funds through poor management or governance.</b>	<b>M</b>	Review of Minutes to ensure legal powers are available and the basis of the powers recorded and correctly applied. Where appropriate, legal powers bestowed on the Council will be recorded in the minutes against decisions taken.  Review and testing of arrangements to prevent and detect fraud and corruption.

<b>Financial controls and records</b>	<b>M</b>	Financial records kept in accordance with statutory requirements and reviewed as part of the audit process.
<b>VAT Liability</b>	<b>M</b>	All such requirements are met by the Clerk/RFO and the Internal Audit Process. Online helpdesk used when necessary.
<b>Budgeting</b>	<b>M</b>	The budget is approved by Full Council and the precept derived directly from this.  Expenditure against budget report to Council each quarter.

<b>Grant awarding</b>	<b>M</b>	<p>Grant awarding procedure in place.</p> <p>Grants considered by Full Council for approval.</p> <p>Grants awarded under the Local Government Act 1972, s.137 listed separately in the annual accounts.</p>
<b>Complying with restrictions on borrowing.</b>	<b>L</b>	No borrowing in place or likely at present.
<b>Employer Liability</b>	<b>M</b>	<p>Comply with Employment Law.</p> <p>Comply with HMRC requirements – all payroll duties undertaken by Cambridgeshire ACRE and subject to the audit process.</p> <p>Safety of staff and visitors.</p> <p>Display Screen Equipment assessment undertaken.</p>
<b>Hirer's Indemnity</b>	<b>M</b>	Not applicable. The Ellesmere Centre is run by the Trustees.
<b>Legal Liability</b>	<b>M</b>	<p>Clerk clarifies legal position on any new proposal. Legal advice to be sought where necessary.</p> <p>Council minutes prepared by the Clerk and distributed to Members in advance of the subsequent meeting. Minutes available to public and press on notice boards and website.</p> <p>Leases and legal documents held by the Council's solicitor. All land ownership registered with HM Land Registry.</p> <p>Documents retained in accordance with national guidelines and legislation. (Please refer to the Council's Retention of Documents Policy 2018).</p>
<b>Councillor propriety</b>	<b>H</b>	<p>Register of Members' interests, gifts and hospitality completed and present at each Council meeting. Copies kept by Monitoring Officer at ECDC.</p> <p>Regular scrutiny of financial records and proper arrangements for the approval of Councillor expenses.</p>

Adopted 20<sup>th</sup> November 2018  
Review due November 2019.