

FR1 Responsible Financial Officer (RFO)

The Responsible Financial Officer of the Council shall maintain the Council's accounts as prescribed by the Local Audit and Accountability Act 2014.

FR2 Expenditure

The R.F.O shall have the power to spend money/commit expenditure up to the following limits under these budget headings:

Budget Head	Limit of Expenditure without prior authorisation of Council	Expenditure by
Stamps/Administration	£250	Clerk/RFO only
Courses	£150	Clerk/RFO only
Christmas	£500 – limited to purchase of Xmas Trees	Clerk/RFO only
Mayors Allowance	£500 – Mayor's Mayoral Chain Name Bars. Mayor's Council expenses	Clerk/RFO only or Mayor Clerk/RFO only or Mayor
Pavilion Repairs	£1000 - Emergency repair works only	Clerk/RFO only
Pavilion Renewals	£500 – Emergency repairs works only	Clerk/RFO only
Pavilion Cleaning Materials	£250	Clerk/RFO only
Litter picker supplies	£200	Clerk/RFO only/Litter Picker

The Mayor, Clerk or Litter Picker shall have the power to spend money/commit expenditure as shown above. Payment of all other monies shall be authorised by the Resolution of the Council. Such resolutions on expenditure can only be considered when included as an Agenda item of the meeting considering the expenditure.

FR3 Cheque Payments

Rarely Required

Cheques for payment of accounts due shall be signed by any one of the authorised members of the Council. The counterfoil of the cheque and the invoice shall be initialed as confirmation of the validity and the amount.

FR3.1 Direct Payments (D.P.'s)

D.P.s are to be presented for approval and authorised by members of the Council. (Payments Sheet)

The bank statement will be presented at each Council meeting for confirmation of accuracy.

Due to the timing of the Council meeting the RFO may request the payment sheet be authorised by email.

FR4 Accounts and Financial Statements – Internal Audit

The R.F.O shall supply to each member at meetings that Accounts are approved a financial statement comprising details of the budgeted figures of expenditure and income for the current financial year, the payments made, and income received in the current year to the end of the previous month. At 3 monthly intervals that Statement will also include a reconciliation of income and expenditure. This will now complete the Council's Internal audit procedure.

Tickhill Town Council
The Pavilion
Tithes Lane, Tickhill, Doncaster

Clerk: Mrs. M. Booker
Telephone: 07922059040
E-mail: clerk@tickhilltowncouncil.co.uk

FR5 Bank Accounts

The Council shall maintain a current account, and in addition, the Council may maintain a deposit account as it deems necessary.

FR6 Inspection of Accounts

The Accounts **must be made available** for inspection by the public for 30 working days prior to the audit by prior appointment with the R.F.O. and must include the first 10 working days of July.

The Accounts are to be available for inspection by Councillors and members of the Public always by prior appointment with the Clerk or R.F.O.

The Clerk – RFO if an Inspection of accounts is requested by a member of the Public, the Clerk – RFO Shall be accompanied at the Inspection by the Mayor or a nominated Councillor.

FR7 Insurance

The Council shall maintain insurance cover for the risks it considers appropriate but shall, as a minimum, cover for Public Liability, Employer's Liability and Money and Fidelity Guarantees.

FR8 Internal Audit – External Audit

The internal audit shall be carried out by the appointed Internal Auditor before the External audit takes place. The Internal Auditor is usually appointed at the February Council Meeting.

The External Auditor is appointed by the approved body and the contract would normally last for 5 years.

Your Authority's Audit Appointment for 2022-23 to 2026-2027

Your appointed auditor will be PKF Littlejohn LLP.

Financial Regulations reviewed at a meeting of Tickhill Town Council held 28th March 2023

Chair Cllr Peter Walker.....

Responsible Financial Officer ...Maxine Booker.....

Dated 28th March 2023

Next Review February 2025