

Abertillery and Llanhilleth Community Council

Internal Control Procedure

REF 001

First Copy	Document Reference n/a	First noted by Finance Committee 13/09/24
Second Draft	Document Reference 001	

DRAFT

Process for Paying Invoices via BACS (~~instant payment~~) (bank transfer)

1. Invoice received
2. Invoice checked and date stamped as ~~received~~ **approved** by the RFO (~~Steve~~)
3. Invoice filed in the front of the invoice folder and minutes/documents confirming the payment decision are attached (if required/available)
4. Once a week, usually a Friday, the unpaid invoices are removed ready for processing the payment.
5. The Officers will login to Unity **Trust** bank – each officer has their own login details
6. Enter the payee/beneficiary information – account name, number & sort code and amount to be paid
7. Unity **Trust** will check the account information matches and if there are any queries, we go back and double-check the details we hold. Unity **Trust** will send ~~us~~ a one-time code to our **registered mobile** to ensure it's us requesting the payment for a new beneficiary/payee.
8. We can choose to save the beneficiary/payee so that if we pay them again, we will not require a one-time pass code
9. The invoice will have the date of the authorisation request written on it and filed back at the front of the folder
10. This payment is then paused until it has been authorised. We have four **bank signatories** and two of them are required to authorise a payment. **Unity Trust will show who has authorised the payment.**
11. A copy of each invoice along with any supporting documents (i.e. minutes confirming the decision) is emailed to all four signatories – currently Barrie, Nick, Rob and Tracey.
12. The signatories will need to log into Unity **Trust** (they all have their own login information) and authorise the payment before it is released to the payee.
13. The signatories will email the officers once they have authorised the payment and the officer can login to Unity Trust to check the payment has been authorised and the money has left ~~our~~ **the** account
14. Once this has been confirmed, the 'paid' date will be written on the invoice. ~~and the invoice returned to the folder awaiting to be logged on Rialtas~~
15. **The payment/transaction is now ready to be logged onto Rialtas (ALCC accounting system).**
16. Once the invoice has been logged onto Rialtas, it is then filed away under the corresponding letter i.e. P for Pentref Tyleri.

Process for Paying Direct Debit

1. The invoice is checked and date stamped as received by the RFO (~~Steve~~)
2. Invoice is filed in the front of the invoice folder where it will stay until the payment date has arrived/passed.

3. ~~We~~ Officers then login to Unity Trust to check the payment has been processed and write the date and method of payment on the invoice. ~~and return to the folder where it waits to be logged onto Rialtas~~
4. The payment/transaction is now ready to be logged onto Rialtas
5. Once the invoice has been logged onto Rialtas, it is then filed away under the corresponding letter i.e. W for Welsh Water.

Multipay Card

Officers have use of a multipay card, a credit card issued by Lloyds Bank. As per ALCC financial regulation 9.1, officers can use the card for ALCC transactions up to a maximum of £1000 in a single transaction. There is a £3 monthly charge for the card. The balance is paid in full every month by direct debit from the Unity Trust current account.

When the card is used, the invoice/receipt relating to the payment is filed at the front of the invoice folder.

Once the card statement arrives by post, a copy is attached to each invoice/receipt

Once the payment has cleared in Unity Trust (the statement has the payment date on it, and officers will check Unity Trust to verify), the date is written on the invoice.

The payment/transaction is now ready to log onto Rialtas

The paperwork is then filed away.

Checking Payments – Bank Reconciliation and Schedule of Payments

Each month, two members of the Finance and Governance Committee will conduct a bank reconciliation. This meeting takes place at the Council offices with at least one officer present. The bank statement for each account, current and reserve (Unity Trust), credit card (Lloyds Bank) and investment (CCLA), along with the Rialtas reconciliation paperwork, is given to the two members. The officer will have the invoice folder and the ability to answer any queries regarding payments and will present invoices as and when required.

The two members of the Finance and Governance Committee will check the bank statements and Rialtas paperwork and, once satisfied they are correct, will sign, initial and date each page.

All individual payments and receipts from each account are then logged onto a spreadsheet and presented to Full Council at the next meeting, along with the bank statements and Rialtas paperwork. This is called a schedule of payments.