

| CANTLEY WITH BRANTON PARISH COUNCIL INTERNAL CONTROL CHECKLIST | INIT | INIT |
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| CHECKS | | |
| Accounting records, ie income/expenditure spreadsheets: Are the income/expenditure spreadsheets being kept up to date? Cross reference them with minutes/bank statements | Y5 | JK |
| Payments: Have they all been properly authorised? Are all payments listed in the minutes? Do payments made correspond with the invoiced amounts? Check legitimacy of Direct Debits and Standing Orders | Y5 | JK |
| Cheques: Are they properly and fully completed before being signed? Are cheque counterfoils always initialled by the signatories? Paid cheques correspond with bank statements? – also check outstanding payments | N/A | |
| Receipts: Is income due to the council being collected promptly and in full? Are receipts being given? Is income properly controlled pending being paid into the bank? ie in accordance with the council's Financial Regulations? | Y5 | JK |
| Allotment rents: Rent letter sent out and rents received in a timely matter? Tenancy agreements issued? | N/A | |
| Cemetery fees and charges: Correctly calculated and collected? | N/A | |
| Surplus balances: Are surplus deposits placed in a suitable interest-earning bank account? | Y5 | JK |
| Bank reconciliation: Is the council provided with this information regularly? (monthly) The monthly reconciliation is checked against bank statements? | Y5 | JK |
| VAT paid: Is it properly recorded in the expenditure spreadsheets? Claim for refund of VAT made and paid to the council? Claim properly submitted in a timely manner? | Y5 | JK |
| Ordering of stationary and supplies: Commensurate with the usage requirements of the council? | Y5 | JK |
| Internet banking: Checks implemented by the council being adhered to? | Y5 | JK |
| Petty Cash: Properly controlled and recorded | N/A | |
| Tax and NI liabilities: HMRC liabilities met? P32s checked on the council's HMRC Gateway? Real Time Information reporting done on time? (so as not to incur financial penalties for the council). | Y5 | JK |
| Independent Internal audit reports – presented to full council (or committee as directed) and recommendations acted upon? | Y5 | JK |
| External auditor's report – presented to full council and directives acted upon? | Y5 | JK |
| Names of persons carrying out the check: JOANNE RUSHBY Signatures: Date check undertaken: 13.9.24 13.9.24 | | |