

Internal Controls Checklist

All completed inspections to be handed to the clerk for filing and retained for a period of 12 months.

(Checks to be carried out at least once per annum by appointed members of the Council. Members may agree to split this responsibility by subject area, and the inspections may be held at different times in the year)

Banking, Payroll

Checked by:(name/date)	Y/N	Comment
Minutes signed, dated and filed		
Bank account reconciled every month		
Bank statements and reconciliations filed		
Bank mandate reviewed at annual council, and when circumstances require		
Payroll actioned accurately every month: <ul style="list-style-type: none"> - Clerks salary - Pension contributions - PAYE and NI contributions Records maintained		

Payments and Receipts

Checked by:(name/date)	Y/N	Comment
All payments are authorised by two Members		
Payments are up to date (refer to minutes/payment schedule)		
Cheque signatories have initialled the original invoice and counterfoil		
Online payments – members have referenced payments against the original invoice		
All payments entered into accounting system accurately, with the relevant power		
Payment schedule presented to council each month		
There are separate s.137 and VAT columns on the accounting system		
The VAT is claimed at least annually <ul style="list-style-type: none"> - Date of last VAT claim submitted - Funds received? 		
Receipts are correctly recorded on accounts system		

Policies and Assets

Checked by:(name/date)	Y/N	Comment
Minutes signed, dated and filed		
Clerk's contract is in place		
Adequate policies and procedures are in place, adopted and periodic reviews are up to date, including: <ul style="list-style-type: none">- Financial Regulations- Standing Orders- Financial Risk Assessment		
Asset Register is maintained		
Annual asset checks are carried out		
Adequate insurance cover in place		
Cllrs Registers of Interest are on file		
Parish council website is up to date		