



# BENTHAM TOWN COUNCIL

Adopted:- May 24 Minuted:- F6.E Reviewed :- May 25

<b><u>INTERNAL CONTROL CHECKLIST</u></b>		INIT	INIT
As Stated in the financial Regulations 1.5. At least once a year, prior to approving the Annual Governance Statement, the council must review the effectiveness of its system of internal control which shall be in accordance with proper practices.			
<b>CHECKS</b>			
<b>Accounting records, ie cash book:</b>			
Is the cash book being kept up to date?		HJH	WAB
Cross reference it with minutes/bank statements/cheque books			
<b>Payments:</b>			
Have they all been properly authorised?		HJH	WAB
Are all payments listed in the minutes?			
Do payments made correspond with the invoiced amounts?			
Check legitimacy of Direct Debits and Standing Orders			
<b>Cheques:</b>			
Are they properly and fully completed before being signed?		HJH	WAB
Are cheque counterfoils always initialled by the signatories?			
Paid cheques correspond with bank statements? – also check outstanding payments			
<b>Receipts:</b>			
Is income due to the council being collected promptly and in full?		HJH	WAB
Are receipts being given?			
Is income properly controlled pending being paid into the bank? ie in accordance with the council's Financial Regulations?			
<b>Surplus balances:</b>			
Are surplus deposits placed in a suitable interest-earning bank account?		HJH	WAB
<b>Bank reconciliation:</b>			
Is the council provided with this information regularly? (monthly)		HJH	WAB
The monthly reconciliation is checked against bank statements?			
<b>VAT paid:</b>			
Is it properly recorded in the cash book?		HJH	WAB
Claim for refund of VAT made and paid to the council?			
Claim properly submitted in a timely manner?			
<b>Ordering of stationery and supplies:</b>			
Commensurate with the usage requirements of the council?		HJH	WAB
<b>Internet banking:</b>			
Checks implemented by the council being adhered to?		HJH	WAB
<b>Petty Cash:</b>			
Properly controlled and recorded		HJH	WAB
<b>Tax and NI liabilities:</b>			
HMRC liabilities met? P32s checked on the council's HMRC Gateway?		HJH	WAB
Real Time Information reporting done on time? (so as not to incur financial penalties for the council).			
<b>Independent Internal audit reports</b> – presented to full council (or committee as directed) and recommendations acted upon?		HJH	WAB
<b>External auditor's report</b> – presented to full council and directives acted upon?		HJH	WAB
Names of persons carrying out the check:		Signatures:	
Howard James Hill		[Signature]	
W. A. Bunt		[Signature]	
Date check undertaken:			