BENTHAM TOWN COUNCIL

Adopted:- May 24 **Minuted:-** **Reviewed :- May 25**

INTERNAL CONTROL CHECKLIST 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.	INIT	INIT
CHECKS		
Accounting records, ie cash book: Is the cash book being kept up to date? Cross reference it with minutes/bank statements/cheque books	TBH	TB
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	TBH	TB
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	TB	TB
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?	TBH	TB
Surplus balances: Are surplus deposits placed in a suitable interest-earning bank account?	TBH	TB
Bank reconciliation: Is the council provided with this information regularly? (monthly) The monthly reconciliation is checked against bank statements?	TBH	TB
VAT paid: Is it properly recorded in the cash book? Claim for refund of VAT made and paid to the council? Claim properly submitted in a timely manner?	DC	TB
Ordering of stationery and supplies: Commensurate with the usage requirements of the council?	HM	TB
Internet banking: Checks implemented by the council being adhered to?	TB	TB
Petty Cash: Properly controlled and recorded	TB	TB
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).	TBH	TB
Independent Internal audit reports – presented to full council (or committee as directed) and recommendations acted upon?	TB	TB
External auditor's report – presented to full council and directives acted upon?	TBH	TB
Names of persons carrying out the check: THOMAS MARSHALL TONY BURTON Date check undertaken:	Signatures: [redacted] [redacted]	