# BENTHAM TOWN COUNCIL

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

| **INTERNAL CONTROL CHECKLIST**<br>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:**<br>Is the cash book being kept up to date?<br>Cross reference it with minutes/bank statements/cheque books | FW | TB |
| **Payments:**<br>Have they all been properly authorised?<br>Are all payments listed in the minutes?<br>Do payments made correspond with the invoiced amounts?<br>Check legitimacy of Direct Debits and Standing Orders | FW | TB |
| **Cheques:**<br>Are they properly and fully completed before being signed?<br>Are cheque counterfoils always initialled by the signatories?<br>Paid cheques correspond with bank statements? – also check outstanding payments | FW | TB |
| **Receipts:**<br>Is income due to the council being collected promptly and in full?<br>Are receipts being given?<br>Is income properly controlled pending being paid into the bank? Ie in accordance with the council's Financial Regulations? | FW | TB |
| **Surplus balances**:<br>Are surplus deposits placed in a suitable interest-earning bank account? | FW | TB |
| **Bank reconciliation:**<br>Is the council provided with this information regularly? (monthly)<br>The monthly reconciliation is checked against bank statements? | FW | TB |
| **VAT paid**:<br>Is it properly recorded in the cash book?<br>Claim for refund of VAT made and paid to the council?<br>Claim properly submitted in a timely manner? | FW | TB |
| **Ordering of stationery and supplies**:<br>Commensurate with the usage requirements of the council? | FW | TB |
| **Internet banking:**<br>Checks implemented by the council being adhered to? | FW | TB |
| **Petty Cash**:<br>Properly controlled and recorded | FW | TB |
| **Tax and NI liabilities:**<br>HMRC liabilities met? P32s checked on the council's HMRC Gateway?<br>Real Time Information reporting done on time? (so as not to incur financial penalties for the council). | FW | TB |
| **Independent Internal audit reports** – presented to full council (or committee as directed) and recommendations acted upon? | FW | TB |
| **External auditor's report** – presented to full council and directives acted upon? | | |
| Names of persons carrying out the check:<br>Fiona Whitaker<br>Tony Burton<br>Date check undertaken: 29/06/26 | Signatures:<br>F Whitaker<br>Tony Burton | |