

EDINGTON PARISH COUNCIL

INTERNAL CONTROL CHECKLIST

ITEMS	Y	N
Accounting records, i.e. cash book: Is the cash book being kept up to date? Cross reference it with minutes/bank statements/cheque books.		
Payments: Have all payments 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.		
Cheques: Are cheques properly and fully completed before being signed? Are cheque counterfoils always initialled by the signatories? Do paid cheques correspond with bank statements? – also check outstanding payments.		
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 in accordance with the council's Financial Regulations?		
Burial Ground fees and charges: Correctly calculated and collected?		
Surplus balances: Are surplus deposits placed in a suitable interest-earning bank account?		
Bank reconciliation: Is the council provided with this information regularly (e.g. monthly/quarterly)? Is monthly reconciliation checked against bank statements?		
VAT paid: Is VAT properly recorded in the cash book? Claim for refund of VAT made and paid to the council? Claim properly submitted in a timely manner?		
Ordering of stationery and supplies: Commensurate with the usage requirements of the council?		
Internet banking: Are checks implemented by the council being adhered to?		
Petty Cash: Is petty cash properly controlled and recorded?		
Tax and NI liabilities: Are HMRC liabilities met? Are P32s checked on the council's HMRC Gateway? Is real-time information reporting being done on time (so as not to incur financial penalties)?		
Independent Internal audit reports – are these presented to the full council (or committee as directed) and recommendations acted upon?		
External Auditor's report – are these presented to the full council and directives acted upon?		

Names of persons carrying out the check:

Signatures:

Date check undertaken: