

**FLAXTON PARISH COUNCIL
INTERNAL CONTROL CHECKLIST**

FLAXTON PARISH COUNCIL INTERNAL CONTROL CHECKLIST For Period:	Y/N	Notes	INIT	INIT
CHECKS				
Accounting records, ie cash book:				
Is the financial reconciliation record being kept up to date for the current account?				
Cross reference it with minutes/bank statements/cheque books/electronic transfer authorisation form (sign bank reconciliation/statement/electronic transfer authorisation form)				
Is the financial reconciliation record being kept up to date for the savings account?				
Payments:				
Have they all been properly authorised?				
Have salary calculations been checked?				
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 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				
Receipts:				
Is income due to the council being received promptly and in full?				
Surplus balances:				
Are surplus deposits placed in a suitable interest-earning bank account?				
Bank reconciliation:				
Is the council provided with this information regularly? (monthly)				
VAT paid:				
Is it properly recorded in the financial reconciliation record?				
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?				

**FLAXTON PARISH COUNCIL
INTERNAL CONTROL CHECKLIST**

FLAXTON PARISH COUNCIL INTERNAL CONTROL CHECKLIST	Y/N/ N/A	Notes	INIT	INIT
CHECKS				
Internet banking: Checks implemented by the council being adhered to (payment agreed in the minutes/electronic transfer authorisation form completed and signed)?				
Tax and NI liabilities: HMRC liabilities met? (Tax paid as per payslip/receipt from HMRC's gateway system seen and initialled)				
Independent Internal audit reports – presented to full council? (annually - May/June) and recommendations acted upon?				
External auditor's report – Recorded as exempt? (annually - July)				
Names of persons carrying out the check: Signatures: Date check undertaken: 				