BLISWORTH PARISH COUNCIL

**INTERNAL CONTROL CHECKLIST**

Councillors carry out the checks included on this checklist every 3 months and the Council receives a report at the following main meeting. This check list is reviewed annually by the Parish Council.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **INTERNAL CONTROL METHODS** | **Councillor Initials & Date** | | | |
| **Q1**  01/04/22 – 30/06/22 | **Q2**  01/07/22 – 30/09/22 | **Q3**  01/10/22 – 31/12/22 | **Q4**  01/01/23 – 31/03/23 |
| **Accounting records:**   * All receipts and payments are inputted into the Validation Accounts Payments Receipts file on the day they are received/notified. * All transactions are shown to be cross referenced against bank statements. * S137 payments are recorded separately. * Expenditure allocated against budget headings.   ***Method: randomly selected invoices to be cross referenced against Validation Accounts Payments Receipts file, Payment List, Minutes and bank statements, check S137 payments logged separately, and expenditure allocated to appropriate budget headings.*** |  |  |  |  |
| **Payments:**   * All invoices for payment are printed and filed. * All payments are listed in the Payments List and on the Agenda and approved at a meeting of the full Council. * All invoices are signed by two signatories. * Invoices paid by cheque have the cheque number written on the invoice and the date of when the payment has cleared at the bank. * Invoices paid by direct debit are annotated as DD and the date of when the payment has cleared at the bank. * The Payment List is signed by the Chairman, Clerk/RFO and the Vice-chairman. * Details of all receipts and payments are recorded and agreed in the meeting minutes.   ***Method: randomly selected invoices to be cross referenced with the relevant meeting minutes to confirm Council approval, check cheque numbers recorded against cheque book stubs and bank statements.*** |  |  |  |  |
| **Cheques:**   * All cheque stubs are signed by two signatories. * All cheques signed by two signatories. * Cheque numbers are included on the invoice and the Payment List.   ***Method: cross reference random cheque payments with invoices and the relevant meeting minutes to confirm Council approval.*** |  |  |  |  |
| **VAT:**   * The Validation Accounts Payments Receipts file and Payment List separates VAT amounts for relevant invoices. * VAT is reclaimed at least annually.   ***Method: check the* Validation Accounts Payments Receipts file *for invoices that include VAT against submitted VAT 126 Form.*** |  |  |  |  |
| **Bank reconciliation:**   * The Validation Accounts Payments Receipts file is checked against the monthly bank statements. * The account balance is included in the Finance section at every monthly Full Council meeting. * All unpresented cheques are detailed as part of the bank reconciliation. * Bank statements filed correctly for all bank accounts.   ***Method: check that all Bank Statements have been cross referenced with transactions in the* Validation Accounts Payments Receipts file *and that the account balance values are the same.*** |  |  |  |  |
| **Expenses:**   * Expenses claims submitted monthly at a Full Council meeting. Receipts attached where applicable. * Expense claims signed by Clerk/RFO. Checked and signed by Chairman and Vice-chair.   ***Method: cross-refence random expense claims against receipts, Payment List, cheque payment and Validation Accounts Payments Receipts file.*** |  |  |  |  |
| **Agenda and Minutes:**   * Agenda posted on Blisworth Parish Council website and on posted on Blisworth Parish Council notice board with at least 4 days between the date of publication and the meeting (not including the date of publication, Sundays, Bank Holidays, date of the meeting). * Minute pages recorded sequentially from month to month, i.e., if previous month’s minutes end in page 16, next month’s minutes begin follow on with page 17 etc. * Minutes agreed, posted on Blisworth Parish Council website and signed copy held digitally and hard copy.   ***Method: Random check of date of posting the agenda, check signed copy of minutes is held digitally and hard copy is available, check minutes pages run sequentially with no gaps.*** |  |  |  |  |
| **Receipts:**  **Cash Payments**   * All cash receipts from allotment holders are recorded on Allotment Details file as cash payments and submitted to the bank as soon as possible and receipt obtained from the bank. * Date when cash payment was submitted also recorded in Allotment Details file * Details of cash receipts recorded in Validation Accounts Payments Receipts file.   **Cheque payments**   * All cheque payments submitted to the bank as soon as possible and receipt obtained from the bank. * Details of cheque receipts recorded in Validation Accounts Payments Receipts file.   **Precept Payment**   * Ensure precept received is as requested from Blisworth Parish Council and logged in Validation Accounts Payments Receipts file.   ***Method: Check cheque and cash receipts against bank statements and Validation Accounts Payments Receipts file. Check precept payments on bank statements against the Precept demand and against minutes.*** |  |  |  |  |

This document was approved by Blisworth Parish Council on: 5th September 2022 Minute Point: 11

Next review due: May 2023