
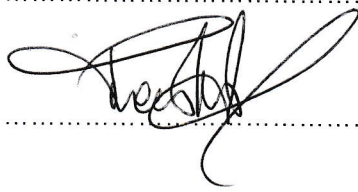


BENTHAM TOWN COUNCIL INTERNAL CONTROL	INIT	INIT
CHECKS		
Accounting records, ie cash book: Is the cash book being kept up to date? Cross reference it with cheque books?	Df	TB
Payments: Have they all been properly authorised? Are all payments listed in the minutes? Do payments made correspond with the invoiced amounts? Check legitimacy of Direct Debits and Standing Orders	Df	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	Df	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?	Df	TB
Cemetery fees and charges: Correctly calculated and collected?	Df	TB
Surplus balances: Are surplus deposits placed in a suitable interest-earning bank account?	Df	TB
Bank reconciliation: Is the council provided with this information regularly? (prepared monthly, presented quarterly) The quarterly reconciliation is checked against bank statements?	Df	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?	Df	TB
Ordering of stationery and supplies: Commensurate with the usage requirements of the council?	Df	TB
Internet banking: Checks implemented by the council being adhered to?	Df	TB
Petty Cash: Properly controlled and recorded	Df	TB
Tax and NI liabilities: HMRC liabilities met? Real Time Information reporting done on time? (so as not to incur financial penalties for the council). (Payroll)	Df	TB
Names of persons carrying out the check: Signatures:   Date check undertaken: 11/4/2022		