

BENTHAM TOWN COUNCIL INTERNAL CONTROL

INIT INIT

CHECKS

Accounting records, ie cash book:

Is the cash book being kept up to date?

Does reference fit with cheque books?

✓ TA

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

✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

Cheques:

Are they properly and fully completed before being signed?

Are cheque counterfoils always initialed by the signatories?

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? ie in accordance with

the council's Financial Regulations?

✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

Cemetery 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? (prepared monthly, presented quarterly)

The quarterly reconciliation is checked against bank statements?

✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

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?

✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

Ordering of stationery and supplies:

Commensurate with the usage requirements of the council?

✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

Internet banking:

Checks implemented by the council being adhered to?

✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

Petty Cash:

Properly controlled and recorded

✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

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)

✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

Names of persons carrying out the check:

THOMAS MARRIALL

Signatures: 

The check undertaken:

19th Oct 2020