

BENTHAM TOWN COUNCIL INTERNAL CONTROL	INIT	INIT
CHECKS		
Accounting records, ie cash book:		
Is the cash book being kept up to date?	Dfw	
Cross reference it with cheque books?		
Payments:		
Have they all been properly authorised?	Dfw	
Are all payments listed in the minutes?		
Do payments made correspond with the invoiced amounts?	Dfw	
Check legitimacy of Direct Debits and Standing Orders		
Cheques:		
Are they properly and fully completed before being signed?	Dfw	
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 collected promptly and in full?		
Are receipts being given?	Dfw	
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?	Dfw	
Surplus balances:		
Are surplus deposits placed in a suitable interest-earning bank account?	Dfw	
Bank reconciliation:		
Is the council provided with this information regularly? (prepared monthly, presented quarterly)	Dfw	
The quarterly reconciliation is checked against bank statements?		
VAT paid:		
Is it properly recorded in the cash book?	Dfw	
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?	Dfw	
Internet banking:		
Checks implemented by the council being adhered to?	Dfw	
Petty Cash:		
Properly controlled and recorded	Dfw	
Tax and NI liabilities:		
HMRC liabilities met?	Dfw	
Real Time Information reporting done on time? (so as not to incur financial penalties for the council). (Payroll)	Dfw	
Names of persons carrying out the check:		
<i>Diane Faraday-Williams</i>		
Signatures:		
<i>Diane Faraday-Williams</i>		
Date check undertaken:		
19.10.2020		