
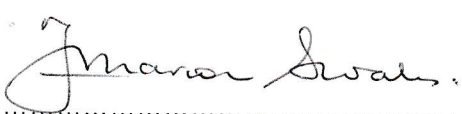


BENTHAM TOWN COUNCIL INTERNAL CONTROL	INIT	INIT
CHECKS		
Accounting records, ie cash book: Is the cash book being kept up to date? Cross reference it with cheque books?	A	JMS
Payments: Have they all been properly authorised? Are all payments listed in the minutes? Do payments made correspond with the invoiced amounts? Check legitimacy of Direct Debits and Standing Orders	A	JMS
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	A	JMS
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?	A	JMS
Cemetery fees and charges: Correctly calculated and collected?	A	JMS
Surplus balances: Are surplus deposits placed in a suitable interest-earning bank account?	A	JMS
Bank reconciliation: Is the council provided with this information regularly? (prepared monthly, presented quarterly) The quarterly reconciliation is checked against bank statements?	A	JMS
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?	A	JMS
Ordering of stationery and supplies: Commensurate with the usage requirements of the council?	A	JMS
Internet banking: Checks implemented by the council being adhered to?	A	JMS
Petty Cash: Properly controlled and recorded	A	JMS
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)	A	JMS
Names of persons carrying out the check: R. TAYLOR F. M. SWALES Signatures:   Date check undertaken: 11/10/21		