WILSDEN PARISH COUNCIL
The Village Hall
Wilsden
Bradford
BD15 0HT
West Yorkshire
www.wilsdenparishcouncil.gov.uk

INTERNAL CONTROL CHECKLIST **Names of persons carrying out check:** **……………………………………** **……………………………………** **Date of check: ………………………………….**	Sign	Sign
CHECKS		
Accounting records, ie cash book: Is the cash book being kept up to date? Cross reference it with minutes/bank statements/cheque books		
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 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? Is income properly controlled pending being paid into the bank? Ie in accordance with the council's Financial Regulations?		
Allotment rents: Rent letter sent out and rents received in a timely matter? Tenancy agreements issued?		
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? (monthly) The monthly 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 stationary 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? P32s checked on the council's HMRC Gateway? Real Time Information reporting done on time? (so as not to incur financial penalties for the council).		
Independent Internal audit reports – presented to full council (or committee as directed) and recommendations acted upon?		
External auditor's report – presented to full council and directives acted upon?		