Bladon Parish Council Internal Financial Control Checklist

At least twice a year, in October and April/May (to align with year-end), a member of Bladon Parish Council shall use the attached checklist to review Bladon Parish Council's internal controls

It is suggested that for checking payments and receipts, around 10% of the transactions in the cash book are chosen to be checked using Annexe A to record transactions checked.

CHECKS	Comments
Accounting records, ie cash book: Is the cash book (Scribe Accounting Software) being kept up to date? Are the records cross referenced with the relevant minutes? Are invoices or other relevant documents attached to each payment and receipt?	
Payments: Do payments made correspond with the invoiced amounts? Have they all been properly authorised? Are all payments listed in the minutes?	
Receipts: Is income due to the council being collected promptly and in full? Is income properly controlled pending being paid into the bank?	
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 a bank reconciliation quarterly? Are the reconciliations and bank statements signed by a member of the Council?	
VAT paid: Is it properly recorded in the cash book (Scribe)? Is the claim for a refund of VAT made annually after year-end?	
Tax and NI liabilities: Do salaries amounts paid agree with the external payroll report? Are PAYE Payments within the required timeframe (Quarterly)? Real Time Information reporting done on time?	

Names of persons carrying out the check:

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Signatures:

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Date check undertaken:

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Annexe A – Transaction Checklist

Payments Checks

Item for checking	Order approved by PC	Invoice agrees with the order	Payment within approved budget	Included on the Payment Schedule	Invoice entered correctly in the Cash Book	Payment on bank statement
	Date & Minute Reference	Yes / No	Yes / No	Date & Minute Reference	Yes / No	Yes / No

Receipts Checks

Item for checking	Receipt Reported to Council	Receipt agrees with remittance slip or invoice	Receipt entered correctly in the Cash Book	Receipt on bank statement
	Date & Minute Reference	Yes / No	Yes / No	Yes / No