| ESKDALESIDE CUM UGGLEBARNBY PARISH COUNCIL | INIT | INIT |
|---|---------|-----------|
| ANNUAL INTERNAL CONTROL CHECKLIST | | |
| CHECKS | | |
| Accounting records, ie cash book: | | |
| Is the cash book being kept up to date? | | |
| Cross reference it with payment schedules agreed at meetings/bank statements/cheque | | |
| books | | |
| Payments: | | |
| Have they all been properly authorised? | | |
| Are all payments listed in the payment schedule agreed at each meeting? | | |
| Do payments made correspond with the invoiced amounts? | | |
| Check legitimacy of Direct Debits | | |
| 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 paid promptly and in full? | | |
| Are receipts being given? N/A | | |
| Is income properly controlled pending being paid into the bank? le in accordance with the | | |
| council's Financial Regulations? | | |
| Allotment rents: | N/A | N/A |
| Rent letter sent out and rents received in a timely matter? | 14// | 14// |
| Tenancy agreements issued? | | |
| Cemetery fees and charges: | N/A | N/A |
| Correctly calculated and collected? | 17/7 | 13// |
| Surplus balances: | N/A | N/A |
| Are surplus deposits placed in a suitable interest-earning bank account? | ' ' ' ' | 1 1// 1 |
| Bank reconciliation: | | |
| Is the council provided with this information regularly (Quarterly basis in line with Financial | | |
| Regulations)? | | |
| 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 stationery and supplies: | | |
| Commensurate with the usage requirements of the council? | | |
| Internet banking: | N/A | N/A |
| Checks implemented by the council being adhered to? | 17/7 | 1 1 1 1 1 |
| Petty Cash: | N/A | N/A |
| Properly controlled and recorded | 17/7 | 1 1 1 1 1 |
| Tax and NI liabilities: | | |
| HMRC liabilities met? | | |
| Real Time Information reporting done on time (so as not to incur financial penalties for the | | |
| council)? | | |
| | | |
| Names of persons carrying out the check: | | |
| Parish Clerk/RFO Chairman | | |
| Signatures: | | |
| | | |
| Date check undertaken: | | |
| Date Greek undertaken. | | |
| | | |
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