**Internal Controls Check 26th October 2023**

**Conducted by: Cllr Willliam Wyatt-Millington and Cllr John Turner**

The Baildon Town Council Internal Controls Checklist was used and the Clerk and Deputy Clerk responded to requests for specific checks.

Please find attached completed Internal Controls Checklist.

There were a few actions arising:

1. It was noted that HMRC does not provide receipts for VAT (refund income) payments. But that their confirmation emails were being archived to accompany the cashbook record.
2. There was only a remittance advice print out provided by West Yorkshire Pension Fund (WYPF) on payment of employer and employee contribution payments. This is not a receipt. The best we can do to ensure an audit trail on process is:

* the email from WYPF confirming receipt of the funds for the employer and employee pension contributions PLUS the remittance advice must both be copied and held on file.
* in future Internal Controls Checks, there should be a random check made on the spreadsheets submitted by the Clerk to the WYPF and then cross checked with the WYPF portal and a payslip.

1. In terms of payroll it was felt that an additional check on the Clerk’s instructions given to Bradford Community Payroll and then their implementation could be done.