

Baldon TOWN COUNCIL

INIT INIT

INTERNAL CONTROL CHECKLIST

CHECKS

**Accounting records, ie cash book:**

Is the cash book being kept up to date?  
Cross reference it with bank statements/cheque books

get dir to sign bank rec

aez ✓

**Payments:**

Have they all been properly authorised?  
Are all payments presented to Governance Committee quarterly?  
Do payments made correspond with the invoiced amounts?  
Check legitimacy of Direct Debits and Standing Orders  
Check cash book to bank statement and vice versa

aez ✓

**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

aez ✓

**Receipts:**

Is income due to the council being collected promptly and in full?  
Are receipts being given? - Email would be best to confirm!  
Is income properly controlled pending being paid into the bank? ie in accordance with the council's Financial Regulations?

- Date to be set for Brits rent

aez ✓

**Surplus balances:**

Are surplus deposits placed in a suitable interest-earning bank account?

aez ✓

**Bank reconciliation:**

Is the council provided with this information regularly?  
Has the Clerk/RFO signed the reconciliations?  
The monthly reconciliation is checked against bank statements?

6 x per annum  
to sign 6 x p.a.

aez ✓

**Budgetary control:**

Are updates given to Committee?

aez ✓

**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?

yes! 4 x p.a.

aez ✓

**Internet banking:**

Access limited as per bank mandate  
Payments authorised as per standing orders/bank mandate

aez ✓

**Petty Cash:**

Properly controlled and recorded and balance regularly?

aez ✓

**Tax and NI liabilities:**

Payroll provider used

aez ✓

**WYPF:**

spreadsheets to the WYPF/WYPF portal and a payslip.

aez ✓

**Payroll**

Instructions to payroll provider

aez ✓

**Independent Internal audit reports** – presented to full council (or committee as directed) and recommendations acted upon?

aez ✓

**External auditor's report** – presented to full council and directives acted upon?

aez ✓

Names of persons carrying out the check:  
Signatures:

John Turner JOHN TURNER ANU Foster

Date check undertaken:

25.3.24



## **Internal Controls Check 25<sup>th</sup> March 2024**

**Cllr Foster and Cllr Turner**

### **Action Plan**

This is taken from the Checklist sheet and notes taken by staff during the Checklist process.

1. Chair of Governance to sign bank reconciliations at each meeting – currently once a year.
2. Omit? cheques as cheques have not been used for over a year.
3. Dates to be set for income to be collected from BHS and others.
4. Explore giving receipts for all income received via BACS transfers.
5. Paper receipts for all BHCC income.

