Caversfield Parish Council

Internal Financial Control Checklist

On a regular basis, at least three times a year (including at the financial year end, a Cuuncillor (appointed at the Annual meeting), shall verify bank reconciliations for all accounts. The member shall sign the reconciliations and the original bank statements. This shall be reported, including any exceptions, to the Council for noting.

Date of Check:		
Checked and certified by:		
	Name	**Signed**
Information provided by the Clerk/RFO:		
	Name	**Signed**
Reported to the Council meeting held on:		
Minute Reference:		

Spreadsheet check			
	Yes	No	Comment
Running total reconciles with bank statement (taking outstanding cheques into account)			
Spreadsheet reconciliation against bank statement performed monthly			
There is a separate column for VAT			
VAT has been reclaimed			

Receipts			
Item for checking	Date Receipt Minuted	Receipt agrees with the remittance slip	Receipt entered correctly in the Cash Book and reconciled against bank statement
	Minute Reference	Yes / No	Yes / No

<table>
<tr><th colspan="7">Payments</th><th>Yes / No</th></tr>
<tr><td colspan="7">Original bank statement is cross-referenced to entries in the accounts spreadsheet and the supporting documents:</td><td></td></tr>
<tr><td colspan="7">Original invoices provided and signed by authoriser(s) and initialled by RFO:</td><td></td></tr>
<tr><td colspan="7">Payment Schedule provided includes the original invoices:</td><td></td></tr>
<tr><td rowspan="2">Item for checking</td><td>Order approved by PC</td><td>Invoice agrees with the order</td><td>Payment within approved budget</td><td>Included on the Payment Schedule</td><td>Invoice entered correctly in the Cash Book</td><td>Invoice initialled by the payment authorisers</td><td>Payment confirmed as appearing on bank statement (inc cheque no)</td></tr>
<tr><td>Minute Reference</td><td>Minute Reference</td><td>Yes / No</td><td>Yes / No</td><td>Minute Reference</td><td>Yes / No</td><td>Yes / No</td></tr>
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Salaries			
PAYE and National Insurance Contributions	**Date Recorded**	**Amount agrees with the Minute agreement**	**Payment entered correctly in the Cash Book**
Salary recorded on PAYE Tools system			
PAYE Payments made (if applicable)			