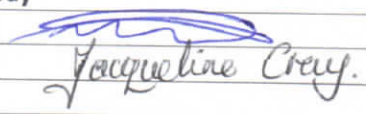


Kirby Misperton Parish Council Internal Control			
CHECKS	RFO Initial	Initial	Initial
Accounting records i.e. Cash Book: Is the cash book kept up to date? Cross reference it with minutes / bank statements / cheque books	HB	PW	JC
Payments: Have they all been properly authorised? Are all payments listed in the Minutes? Do payments made correspond to the invoiced amounts? Check legitimacy of Direct Debits and Standing Orders	HB	PW	JC
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	HB	PW	JC
Receipts: Is income due to the Council being collected promptly and in full? Are receipts being given? Is income properly controlled pending being paid into the bank i.e. in accordance with the council's Financial Regulations?	HB	PW	JC
Allotment rents: Rent letter sent out and rents received in a timely manner? Tenancy agreements issued?	N/a for 2021/22		
Cemetery fees and charges: Correctly calculated and charged?	N/a for 2021/22		
Surplus balances: Are surplus deposits placed in a suitable interest earning account?	N/a for 2021/22		
Bank reconciliation: Is the Council provided with this information regularly (prior to each meeting)? The monthly reconciliation is checked against bank statements?	HB	PW	JC
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?	HB	PW	JC
Ordering of stationery and supplies: Commensurate with the usage requirements of the Council?	HB	PW	JC
Internet banking: Checks implemented by the Council being adhered to?	N/a for 2021/22		
Petty cash: Properly controlled and recorded?	N/a for 2021/22		
Tax & NI liabilities: HMRC liabilities met? Real Time Information reporting done on time? (so as not to incur financial penalties for the Council)	N/a for 2021/22		
Names of persons carrying out the check:			
Clr Peter Winter			
Clr Jackie Cray			
Signatures: 			
Date check undertaken:			
02.02.22			