

	RFO	INIT	INIT
Kirby Misperton PARISH COUNCIL INTERNAL CONTROL			
CHECKS			
Accounting records, ie cash book: Is the cash book being kept up to date? Cross reference it with minutes/bank statements/cheque books	HB	✓ Cray	SBW
Payments: Have they all been properly authorised? Are all payments listed in the minutes? Do payments made correspond with the invoiced amounts? Check legitimacy of Direct Debits and Standing Orders	HB	✓ Cray	SBW
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	✓ Cray	SBW
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? ie in accordance with the council's Financial Regulations?	HB	✓ Cray N/A	SBW
Allotment rents: Rent letter sent out and rents received in a timely matter? Tenancy agreements issued?	N/a for 22/23	N/A	SBW
Cemetery fees and charges: Correctly calculated and collected?	N/a for 22/23	N/A	SBW
Surplus balances: Are surplus deposits placed in a suitable interest-earning bank account?		✓ Cray	SBW
Bank reconciliation: Is the council provided with this information regularly? (monthly) The monthly reconciliation is checked against bank statements?	HB	✓ Cray	SBW
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	✓ Cray	SBW
Ordering of stationary and supplies: Commensurate with the usage requirements of the council?	HB	✓ Cray	SBW
Internet banking: Checks implemented by the council being adhered to?	N/a for 22/23	N/A	N/A
Petty Cash: Properly controlled and recorded	N/a for 22/23	N/A	N/A
Tax and 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 22/23	N/A	N/A
Names of persons carrying out the check: <u>CLR J. CRAY</u> <u>CLR S. BARKER-WYATT</u>			
Signatures: <u>Rev'd. Cllr. Jacqueline Cray</u> <u>[Signature]</u>			
Date check undertaken: <u>25th January 2023</u>			