Aylburton Parish Council

Internal Controls Checklist

Year: 2020-21

Quarter: Q1

Quarterly Internal Checklist	Yes/No	Comment
All payments are authorised by two Members		
Cheque signatories have initialled the original invoice and counterfoil as evidence		
The cheque counterfoil has been initialled by the auditing Member		
Bank accounts reconciled every quarter		
Payroll actioned accurately every month		
All payments entered into accounting system/spreadsheet/cashbook accurately with the relevant power		
Payment schedule presented to full council every month		
There are separate s137 and VAT columns on the accounting spreadsheet/system		
The VAT is claimed at least annually		
Receipts are correctly recorded on accounts system/spreadsheet		
Receipts are reconciled against original bank statements		
For funds being transferred between accounts, a virement has been agreed and recorded by the Council		
A reconciliation of accounts is presented to Council every financial quarter		
The internal checks occur every financial quarter		

Signature:…….

Print name: ……

Date: ……..