



## INTERNAL CONTROL CHECKLIST

	Y/N/n/a	Checked
<b>Legal Powers</b> Is appropriate power shown on agenda and minutes for the expenditure made?		
<b>S137 payments LGA 1972</b> Annual s137 maximum amount is calculated and controlled via reference in the council minutes?		
Each s137 expenditure item is recorded in the cash spreadsheet?		
Each record of s137 expenditure is minuted?		
<b>Financial Regulations</b> Annual review date approval?		
Periodic review date approval?		
<b>Budget</b> Date of annual budget approval?		
Quarterly budget reported to each full council meeting and minuted?		
<b>Income</b> Date of precept approval?		
Date precept amount is notified to SMBC?		
Date of precept receipt as agreed?		
Other receipts (bank interest, grants and cemetery fees) are checked for date due and correctness?		
Receipts recorded in the cash spreadsheet when received?		
Cheque income is banked promptly?		
<b>VAT</b> All invoices to be addressed to Balsall Parish Council?		
VAT invoices with identification of business VAT registration?		
VAT account maintained and a claim submitted for repayment 6 monthly?		
VAT payable to be identified on council agendas and minutes listing payments made?		
<b>Assets</b> Asset register maintained up to date?		
Date of Asset Register approval?		
Date of annual asset check?		
Is risk log kept up to date?		
Date of review of insurance adequacy?		
Has revaluation of assets taken place?		
<b>Orders and Tenders</b> Estimates, quotes and full tenders are sought in line with Financial Regulations and documented?		
Purchase orders used for supplies and services not regular in nature?		
<b>Contracts</b> Contracts performance monitored?		



# Balsall Parish Council

Date of contracts reported to council?		
Contracts 3 year review?		
<b>Payroll, Allowances and Pension</b> Clerk/RFO salary, overtime and any changes to salary approved by council?		
Member allowances set by council annually?		
External payroll provider issued with approved salary/allowance levels/pension levels?		
Printed payslips provided to employee and members?		
The salary paid by standing order and/or cheque?		
HMRC payments made quarterly on the basis of the payroll report?		
Pension payments requested monthly on the basis of the payroll report?		
<b>Expenses and Reimbursement</b> Separate Expense and Reimbursement claim?		
Receipts attached?		
Claims coded to budget heads?		
Claims signed by claimant?		
<b>Cash Spreadsheet</b> Cash book reconciled to bank statement monthly?		
Reconciled accounts reported to council meetings?		
<b>Payments</b> Invoice matched to purchase order/email/letter?		
Invoice verification- goods received, not previously paid, correct?		
Payment listed in sequential voucher number order in cash spreadsheet, on purchase invoice and bank statement?		
Cheque and invoices signed by 2 signatories?		
Bacs payment (HSBC a/c only) authorised online by 2 signatories and holders of the access code and security?		
The minute number authorising bacs payments or cheques detailed on control sheet?		
<b>Verification</b> The cash spreadsheet, payments and receipts and bank reconciliation reviewed against records of bank statements, minutes, accounts etc and approved by a member or members of the council as nominated (not a bank signatory) quarterly?		
Date of bank signatories' review?		

Date of check .....

Name of person checking .....

Signature .....

This statement is cross-referenced to the following Balsall Parish Council's adopted policies and procedures:  
Statement of internal Financial Control