UGTHORPE & HUTTON MULGRAVE PARISH COUNCIL **ANNUAL INTERNAL CONTROL CHECKLIST**	INIT	INIT
CHECKS		
Accounting records, ie cash book: Is the cash book being kept up to date? Cross reference it with payment schedules agreed at meetings/bank statements/cheque books		
Payments: Have they all been properly authorised? Are all payments listed in the payment schedule agreed at each meeting? Do payments made correspond with the invoiced amounts? ~~Check legitimacy of Direct Debits~~		
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		
Receipts: Is income due to the council being paid 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?		
~~**Allotment rents**~~: ~~Rent review letters sent out when appropriate?~~ ~~Rents received in a timely matter?~~ ~~Tenancy agreements issued~~?	N/A	N/A
~~**Cemetery fees and charges:**~~ ~~Correctly calculated and collected?~~	N/A	N/A
~~**Surplus balances**~~: ~~Are surplus deposits placed in a suitable interest-earning bank account?~~	N/A	N/A
Bank reconciliation: Is the council provided with this information regularly (Quarterly basis in line with Financial Regulations)? The monthly reconciliation is checked against bank statements including bank charges?		
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?		
Ordering of stationery and supplies: Commensurate with the usage requirements of the council?		
~~**Internet banking:**~~ ~~Checks implemented by the council being adhered to?~~	N/A	N/A
~~**Petty Cash**~~: ~~Properly controlled and recorded~~	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)?		
Names of persons carrying out the check: …… …… Parish Clerk/RFO Chairman Signatures: …… …… Date check undertaken: ……		