BRAMHAM PARISH COUNCIL INTERNAL CONTROL CHECKLIST Year Ending 31 March 2021	**Y/N**	**Action Required & by whom**	**Action Closed**
CHECKS			
ACCOUNTING RECORDS Are accounting records being kept up to date? Is cross-referencing with minutes/bank statements/cheques being carried out?	 Y Y	Clerk to address the few identified discrepancies & amend s/sheets	
PAYMENTS Have all payments been properly authorised? Are all payments listed in the minutes? Do payments made correspond with the invoiced amounts? Is legitimacy of Direct Debits and Standing Orders checked?	 Y Y Y Y	Clerk to address the few identified discrepancies & bring to April meeting for approval	
CHEQUES Are cheques properly and fully completed before being signed? Are cheque counterfoils always initialled by the signatories? Do paid cheques correspond with bank statements; also check outstanding payments	 Y Y/N Y	1 cheque stub identified without initials – signatories to add initials	
RECEIPTS Is income due to the council being collected promptly and in full? Is income properly controlled pending being paid into the bank? i.e., in accordance with the council's Financial Regulations?	 Y Y		
RENTS: ALLOTMENTS & OTHER LAND HOLDINGS Rent reminders sent out and rent received in a timely matter? Tenancy agreements issued where appropriate?	 Y Y		
SURPLUS BALANCES Are surplus deposits placed in a suitable interest-earning bank account?	 Y		
BANK RECONCILIATION Is the council provided with this information regularly? (monthly) Is the monthly reconciliation checked against bank statements?	 Y/N N	Clerk to address gaps now HSBC access issues have been resolved	
VAT PAID Is VAT properly recorded in the cash book? Are claims for refund of VAT made and paid to the council? Are claims properly submitted in a timely manner?	 Y Y Y		
ORDERING OF STATIONERY AND SUPPLIES Is this commensurate with the usage requirements of the council?	 Y		
INTERNET BANKING Are checks implemented by the council being adhered to?	In Part	Clerk to update protocol - see Comments below	
PETTY CASH: Is Petty Cash properly controlled and recorded?	 N/A	No cash handling - see Comments below	
TAX AND NI LIABILITIES Are HMRC liabilities met? P32s checked on the council's HMRC Gateway? Real Time Information reporting done on time? (so as not to incur financial penalties for the council).	 Y/N Y	Clerk to check gaps in filed records. P32s to be filed in audit ledger. HMRC apportionment to be clarified	
INDEPENDENT INTERNAL AUDIT REPORTS – presented to full council (or committee as directed) and recommendations acted upon?	Y		
EXTERNAL AUDITOR'S REPORT – presented to full council and directives acted upon?	Y		

COMMENTS

Petty Cash: No cash handling due to CV-19 premises and events closures. Cash handling policy adopted by PC March 2021 in readiness for resumption of cash handling post Covid restrictions.

Internet Banking: BACS payments are made without any checks by Councillors. Action- Clerk to bring a revised protocol to the Finance meeting with a view to getting approval for a system of checking at the April 2021 PC meeting.

Names of persons carrying out the check:

Cllr Marie Lynch　　　　Cllr Helena Buck

Signed:…………………………………………………………　　Signed:…………………………………………………………

Clerk/RFO Nancy Fairbairn　Signed……………………………………………………………………

Date checks undertaken: 22 & 21 March 2021