

Spelsbury Parish Council
INTERNAL CHECK LIST

	Yes	No	Comments
Payments			
All cheque payments are authorised by 2 signatories	✓		
Cheque counterfoils are signed by 2 signatories		✓	NOT ALWAYS COMPLETED
All BACS payments are authorised by 2	✓		
Invoices are signed by 2 signatories and initialled by RFO	✓		SOME PREVIOUS INVOICES WITHOUT 2 SIGNATORIES
A minimum of 3 payments have been cross-referenced against the cheque book and bank statement	✓		
All payments are minuted at full Council meeting	✓		
Receipts			
All receipts are minuted at full Council meeting	✓		
Receipts are cross-referenced against the paying book (if relevant) and bank statement	✓		
Banking			
Bank accounts are reconciled monthly and presented to the Council	✓		
Accounting system			
All payments are entered into the accounting system accurately	✓		
All receipts are entered into the accounting system accurately	✓		
There is a separate VAT column in the accounting system	✓		
Salaries			
Payroll is actioned accurately on a monthly basis	✓		
PAYE/NIC payments are made on time	✓		
PAYE/NIC payments agree with payroll	✓		
VAT			
VAT is claimed on an annual basis	✓		
Budget			
All payments are entered accurately into the budget system	✓		
Budget is presented to the Council on a monthly basis	✓		
Asset Register			
Asset register is correct and reconciles to the accounting system	✓		

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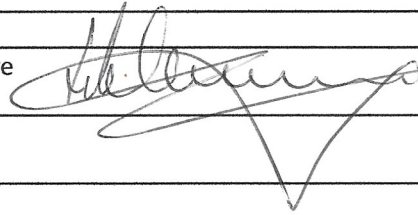
Any other comments

COUNCILLORS TO BE MORE DILIGENT REGARDING
SIGNATORIES

Internal Checker: Name

WGO PICKERING

Signature



Date:

12/05/2023