

BINGLEY TOWN COUNCIL INTERNAL CONTROL

	Initials and date	Comments
<p>Accounting records i.e. cash book. Is the cash book kept up to date? All payments put onto cash book when cheques made out and cross referenced with minutes/bank statements/cheque books (See Finance file- invoices are filed in order with the corresponding cheque number and can be cross referenced to the minute on the council minutes and to the schedule of payments signed by the Chair at each Full Council meeting)</p>		
<p>Payments Have all been properly authorised? All payments are approved by full council on a monthly basis and are listed on a schedule of payments. Signed copies are kept in the finance file Are all payments listed in the minutes? See above Do payments correspond with the invoiced amounts? The clerk writes the cheques and they are signed and initialled on the invoice by the two cllr cheque signatories Are payments made within a timely fashion? Check legitimacy of Direct Debits Does the wage control account balance?</p>		
<p>Internet banking Checks implemented by the council being adhered to</p>		
<p>Cheques Are they properly and fully completed before signing? The clerk writes the cheques against invoices. They are checked by the two bank signatories for accuracy before payment is made. Paid cheques correspond with bank statements A bank reconciliation is completed on a monthly basis, checked by a nominated councillor and copies of the signed reconciliation and corresponding bank statement are reported back at the following F&GP meeting. The bank reconciliation lists all outstanding payments. Signed copies are kept in the Finance file.</p>		
<p>Multipay card. Are all payments supported by a receipt?</p>		

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Do the payments correspond with the amounts on the Multipay statement?		
<p>Receipts: Is income due to the council collected promptly and in full? Cheques and cash are banked within the week. The VAT return is completed quarterly. The precept demand is submitted promptly to BMDC each February.</p> <p>Are receipts given? Receipts are given for cash payments.</p> <p>Is income kept securely pending being paid into the bank? Cheques and cash are kept securely in the office.</p> <p>Is income properly controlled pending being paid into the bank i.e. in accordance with the council's financial regulations?</p>		
<p>Allotment rents</p> <p>Rent letter sent out and rents received in timely manner?</p> <p>Tenancy agreement issued? Rent letters have been sent for the financial year 2019-2020. Tenancy agreements have all been issued to the current tenants.</p>		
<p>Surplus balances</p> <p>Are surplus deposits placed in a suitable high interest account?</p>		
<p>Bank reconciliations</p> <p>Is the council provided with this information monthly? The Finance and General Purposes Committee as the delegated committee receives monthly bank reconciliations which in turn are checked by a nominated town councillor. As part of this process a list of all outstanding payments (unpresented cheques) is made and checked.</p>		
<p>VAT paid Is it properly recorded in the Cash Book? The VAT is recorded in a separate column on the cash book and the Rialtas system calculates the amount of VAT paid and to be re-claimed.</p> <p>Are quarterly claims made?</p>		
<p>Ordering of stationery supplies These are either ordered and paid on invoice or the clerk purchases the supplies and is reimbursed. A large stock is not held in the office</p>		

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Petty Cash Currently the council holds no petty cash		
Asset Register Is the asset register kept up to date?		
Tax and NI liabilities HMRC liabilities being met?		
Name of the councillors carrying out the internal control inspection: 1. 2. Signatures 1. 2.		