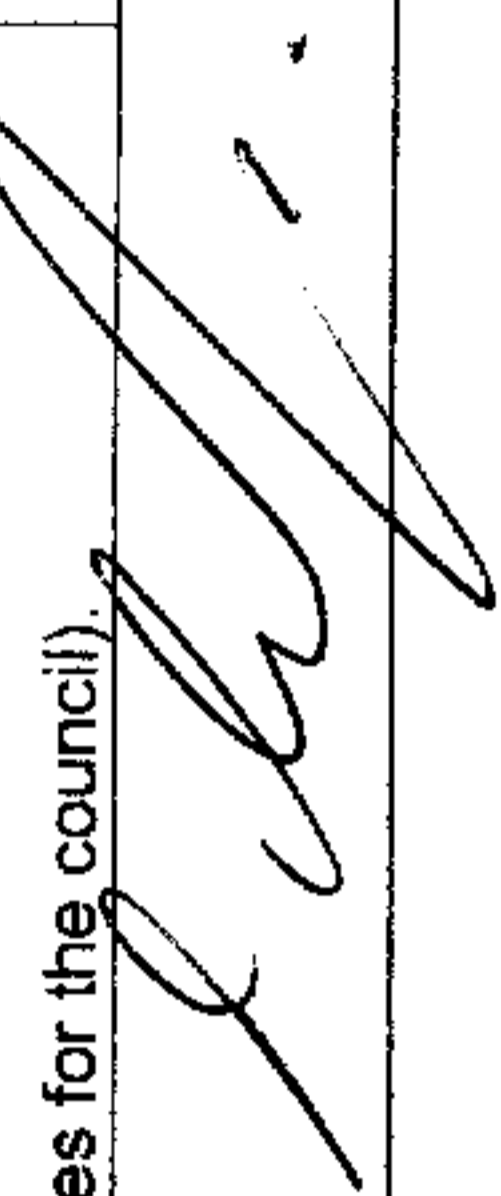


## BAWTRY TOWN COUNCIL INTERNAL CONTROL

CHECKS	Initials	Comments/Observations
<b>1. Accounting records, ie cash book:</b> a. Is the cash book being kept up to date? b. Cross reference it with minutes/bank statements/cheque books	DC	Name appears on statements although the address is correct. Also reference made to 'Market Hall Fund'?
<b>2. Payments:</b> a. Have they all been properly authorised? b. Are all payments listed in the minutes? c. Do payments made correspond with the invoiced amounts? d. Check legitimacy of Direct Debits and Standing Orders	DC	
<b>3. BIBS/Cheques:</b> a. Are cheques properly and fully completed before being signed? b. Are any counterfoils always initialised by the signatories? c. Paid cheques/BIBS correspond with bank statements? – also check outstanding payments	DC	Not possible to certify that cheques are properly and fully completed before signing.
<b>4. Receipts:</b> a. Is income due to the council being collected promptly and in full? b. Is income properly controlled pending being paid into the bank? Is in accordance with the council's Financial Regs? c. Cemetery Receipts – received & recorded correctly? d. Allotment Receipts – received & recorded correctly? e. Market Hill Receipts – received & recorded correctly?	DC	Allotment Plot 21 appears to have paid £25 instead of £20 for a single plot.
<b>5. Surplus balances:</b> a. Are surplus deposits placed in a suitable interest-earning bank account?	DC	Interest rate of 0.29%, £55.94 interest paid on balance of £77,368.27.
<b>6. Bank reconciliation:</b> a. Is the council provided with this information regularly? (monthly) b. The monthly reconciliation checked against bank statements?	DC	
<b>7. Budget Monitoring</b> a. Is the Council provided with this information regularly? (quarterly minimum)	DC	
<b>8. VAT paid:</b> a. Is it properly recorded in the cash book? b. Claim for refund of VAT made and paid to the council? c. Claim properly submitted in a timely manner?	DC	
<b>9. Ordering of stationary and supplies:</b> a. Commensurate with the usage requirements of the council?	DC	
<b>10. Petty Cash:</b> a. Properly controlled and recorded	N/A	No petty cash
<b>11. Tax and NI liabilities:</b> a. HMRC liabilities met? b. Real Time Information reporting done on time? (so as not to incur financial penalties for the council).	DC	Mr Vallow and Mrs Harrison checked.

**Names of person carrying out the check:** Douglas Cartwright

**Signature:**



**Date check undertaken:** 28/01/2018