



HELMDON PARISH COUNCIL

INTERNAL CONTROLS CHECKLIST



An Internal Controls Councillor (ICC) is appointed at the Annual Meeting of the Council. The ICC carries out the checks included on this checklist every 3 months and the Council receives a report from the ICC at the following main meeting. This check list is reviewed annually by the Finance Committee.

INTERNAL CONTROL METHODS	ICC Initials & Date			
	Q1	Q2	Q3	Q4
<p>Accounting records:</p> <ul style="list-style-type: none"> • All credits and payments are inputted into Scribe immediately. • All transactions are shown to be cross referenced against bank statements. • Receipts are issued where required/requested. <p>Method: randomly selected invoices to be cross referenced against Financial Report, Scribe and Bank Statements. Review any outstanding invoices.</p>				
<p>Payments:</p> <ul style="list-style-type: none"> • All invoices for payment are printed and filed. • All direct debits are up to date. • All payments are listed in the Financial Report and approved at each meeting of the full Council. • The Financial Report is signed by the Chairman. • The Financial Report is included in the meeting minutes. • To view Clerks pay slips <p>Method: randomly selected invoices to be cross referenced with the relevant meeting minutes to confirm Council approval.</p>				
<p>Credit Card:</p> <p>Method: cross reference random credit card payments with invoices and the relevant meeting minutes to confirm Council approval.</p>				
<p>VAT:</p> <ul style="list-style-type: none"> • Scribe separates VAT amounts for relevant invoices. • VAT is reclaimed annually – the Internal Controls Councillor notes the VAT return before it is submitted. <p>Method: check Scribe for invoices that include VAT.</p>				

BANK RECONCILIATION: <ul style="list-style-type: none">• Scribe is checked against the monthly bank statements.• The account balance is included on the Financial Report.• All unpresented cheques are listed in the Financial Report. Method: check that all Bank Statements have been cross referenced with transactions in Scribe and that the account balance values are the same.				
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This document was approved by the Finance Committee on: 11th July 2024

Signed: _____

Next review due: July 2025