



# 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.

<b>INTERNAL CONTROL CHECKS</b>	<b>ICC Initials &amp; Date</b>			
	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>
<b>Has the bank reconciliation been completed for the previous quarter?</b>	DM 11/09/25	DM 07/12/25		
<b>Are payments supported by invoices, minuted and resolved to be paid, and authorised in the Unity Bank system?</b>	DM 11/09/25	DM 07/12/25		
<b>Have correct payslips been created and reviewed for each monthly pay?</b>	DM 11/09/25	DM 07/12/25		
<b>Have payments been made to HMRC for tax and NI? (HMRC bank account number ends in 1039)</b>	DM 11/09/25	DM 07/12/25		
<b>Pensions – Have pension payments been made each month?</b>	DM 11/09/25	DM 07/12/25		
<b>Has pension auto enrolment been completed at the appropriate time?</b>	DM 11/09/25	DM 07/12/25		
<b>Is income to date in line with budget?</b>	DM 11/09/25	DM 07/12/25		
<b>Has VAT been reclaimed?</b>	DM 11/09/25	DM 07/12/25		
<b>Is cashbook up to date?</b>	DM 11/09/25	DM 07/12/25		
<b>Spot check of 3 invoices per quarter – Inv 1 – INV 4778 Inv 2 – Invoice No. 121982 Inv 3 – Inv LCO01676</b>	DM 11/09/25	DM 07/12/25		

This document was approved by the Finance Committee on: \_\_\_\_\_

Signed: \_\_\_\_\_

Next review due: December 2025