

GUITING POWER PARISH COUNCIL INTERNAL CONTROLS CHECKLIST

Adopted July 2023

		YES	NO	COMMENT/ DATE	INITIALS
All payments are authorised by two Members					
Chairman has initialled the original invoices as evidence					
Bank accounts reconciled bi-monthly					
Payroll actioned accurately and quarterly					
All payments entered into accounting system/spreadsheet/cashbook accurately with the relevant power					
Random invoice sample carried out					
Payment schedule presented to full council every meeting					
The are separate s137 and VAT columns on the accounting spreadsheet/system					
The VAT is claimed annually following year end					
Receipts are correctly recorded on accounts system/spreadsheet					
Receipts are reconciled against original bank statements					
For funds being transferred between accounts, a virement has been agreed and recorded by the Council					
A reconciliation of accounts is presented to Council quarterly					
The internal checks carried out September/February or as required					
Any other comments					
Auditing Member: - PRINT NAME (Signature)					
Date:					