

## Longden Parish Council

### Internal Controls Check list carried out by Cllr P Arnold

	Yes	No	Comment
<b>12 Payments selected randomly from bank statements</b>			
Agreed to Invoices signed by the RFO as correct and presented for approval by a meeting of the Council	✓		P2 not collected by DIO as presented as P49 with revised figure - see invoice P49
All payments approved by a meeting of the full council or under delegated authority and subsequently ratified by a minute. Approved payments lists signed by the Chairman	✓		
Checker evidenced original bank statement crossed ref to minimum 12 entries to Council documents	✓		
Direct debit payments agree with authorised list	✓		
Bank accounts reconciled at least quarterly as required by Financial Regs	✓		
<b>Salaries &amp; Expenses</b>			
PAYE and NIC paid over on time?	✓		
PAYE and NIC payments agreed to payroll? Agree to bank statement and HMRC RTI system	✓		
Check pension payments made and agree to schedule	✓		
Check 1 staff reimbursement claim for expenses	✓		£0.20p. OVERPAID TO HMRC. PD.
Check staff annual appraisal completed and any recommendations made to Full Council.	✓	✓	NOT DONE YET.
<b>Budget Control</b>			
All payments entered into accounting system/spreadsheet/cashbook accurately with the relevant power - 12 checked			

P. Arnold  
17/12/20

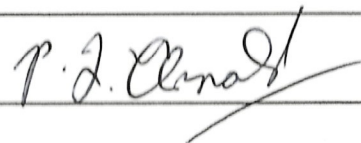
Receipts & Payment schedule presented to full council monthly	✓		
S137 is accounted for separately	✓		
Mid year budget monitoring has taken place with any virements approved by the appropriate committee or Council			
<b>VAT - Annual check</b>			
There is a separate VAT column on the accounting spreadsheet/system	✓		
The VAT is claimed regularly annually	✓		
<b>Income</b>			
Receipts are correctly recorded on accounts system/spreadsheet			
Receipts are reconciled against original bank statements	✓		
For funds being transferred between accounts, a transfer has been agreed and recorded by the Council	✓		
Ring-fenced income is allocated to a reserve or appropriate cost code and spent in accordance with any conditions	✓		
<b>Asset Register</b>			
Visual check on assets carried out annually			
All council property in register and register up to date	✓		
<b>Financial Regulations</b>			
Reviewed and approved annually. Including any new policies	✓		
<b>Budget Setting</b>			
Estimates reviewed by end November by Finance committee	✓		
<b>Other</b>			

p.d. 17/2/26

Any other comments

Internal Checker: - PRINT NAME and Signature

PAUL ARNOLD.



Date:

17/2/2026