Drayton St Leonard Parish Council

Internal Check list **Min 84/21**

	Yes	No	Comment
Payments			
~~Cheques signed after approved in minutes~~			Moved to BACS Payments
Invoices signed by two signatories	✓		
All BACS payments are authorised by two signatories	✓		
~~The cheque counterfoil initialled by two signatories who autorised the cheque payment~~			Moved to BACS Payments
Original bank statement crossed ref to minimum 6 entries to Council documents	✓		
Banking checked and frequency agrees with Fin. Regs. Guidance within Standing Orders	✓		
Bank accounts reconciled and presented at Parish Council meetings.	✓		
Salaries - Service Level Agreement			
Payment for Clerking Services paid in a timely manner	✓		
Budget Control			
All payments entered into accounting system/spreadsheet/cashbook accurately with the relevant power deatiled within the minutes	✓		*Powers shown in Minutes started from 1 April 2016
Payment schedule presented to Parish Council meetings	✓		
All payments within budget If not - approval to transfer minuted	✓		
S137 is accounted for separately	✓		* Parish Council has adopted the Power of General Competence
VAT			
The is a separate VAT column on the accounting spreadsheet/system	✓		
The VAT is claimed regularly (please state frequency & last reclaim date			Annually 8/5/22
Income			
Receipts are correctly recorded on accounts system/spreadsheet	✓		
Receipts are reconcilled against original bank statements	✓		
For funds being transferred between accounts, a virement has been agreed and recorded by the Council	✓		
A reconcilation of accounts is presented to Council regularly , and date of last one.	✓		
Asset Register			
All council properties in register and register up to date	✓		
Financial Regulations			
Reviewed and approved. Including any new policies	✓		
Annual Estimates			
Estimates reviewed by end January	✓		

Audit			
Council have reviewed internal/external auditors comments. Actioned	✓		
Council have appointed an Independent Auditor	✓		
Transparency requirements are actioned. The Transparency Code requires all smaller councils with a turnover of less than £25,000 to publish the following information on their websites			
Minutes, agendas and papers of formal meetings	✓		
All items of expenditure above £100	✓		
End of year accounts	✓		
Annual governance statement	✓		
Internal audit report	✓		
List of Councillor or member responsibilities	✓		
Details of public land and building assets	✓		
Other			
Any other comments			
Internal Auditor: - PRINT NAME and Signature	STEPHEN CORBETT. [redacted]		
Date:	13/6/2022		