

Leafield Parish Council  
**INTERNAL CHECK LIST**

	Yes	No	Comments
<b>Payments</b>			
Payment schedule is presented at full Council meeting	✓		
All standard payments approved at full Council meeting	✓		
All scheduled payments ratified at next full Council meeting	✓		
All payments are minuted at full Council meeting	✓		
All cheque payments are authorised by 2 signatories			NO PAYMENTS MADE
Cheque counterfoils are signed by 2 signatories			NO PAYMENTS MADE
Invoices are signed by 2 signatories, or councillors when signatories are not available, and initialled by RFO	✓		
Internet payments have been processed and authorised in accordance with internet payments procedure	✓		
A minimum of 6 payments have been cross-referenced against the cheque book and bank statement or bank transfer list and bank statement	✓		
Direct debit payments agree with authorised list	✓		
<b>Receipts</b>			
All receipts are minuted at full Council meeting	✓		
Receipts are cross-referenced against the paying book (if relevant) and bank statement	✓		
<b>Banking</b>			
Bank accounts are reconciled monthly and approved at full Council meetings	✓		
Movement of funds between accounts has been recorded accurately and approved			NO MONEY HAS BEEN MOVED
<b>Accounting system</b>			
All payments are entered into the accounting system accurately	✓		
Spending power is logged for all payments in the accounting system	✓		
All receipts are entered into the accounting system accurately	✓		
There is a separate S137 column in the accounting system	✓		
There is a separate VAT column in the accounting system	✓		
<b>Salaries</b>			
Payroll is actioned accurately on a monthly basis	✓		

8

Leafield Parish Council  
**INTERNAL CHECK LIST**

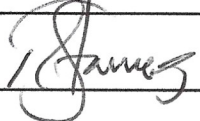
PAYE/NIC payments are made on time	✓		
PAYE/NIC payments agree with payroll	✓		
Pension payments are made by council and agree with schedule	✓		
Employee pension contributions are accounted for accurately	✓		
HMRC end of year procedures are carried out accurately	✓		
End of year PAYE paperwork is issued to employees	✓		
VAT			
VAT is reclaimed at least on a six monthly basis	✓		
Date of last VAT reclaim			10 AUGUST 2023
Budget control			
Budget update (budget cf actual) is carried out monthly and presented to the Council at full council meetings, and minuted	✓		
Any payment outside budget limit is approved by council and minuted	✓		
Virement report is presented to council at least annually, and actioned if approved	✓		
Earmarked reserves are reviewed at least quarterly, and minuted	✓		
Asset Register			
Asset register is correct and reconciles to the accounting system	✓		
Assets have been inspected by a councillor at least annually (state date of last inspection) and inspection report presented to council and minuted	✓		22 MAY 2023
Data			
Data is backed up at least weekly	✓		ONE DRIVE AND USB
Staff			
Correct recruitment processes have been followed			NO RECRUITMENT THIS YEAR
Annual appraisals have been completed	✓		
Any change of salary level has been accurately recorded	✓		
Annual budget and precept			
Annual draft budget has been created before November meeting	✓		
Council has approved annual budget	✓		
Council has approved precept request	✓		
Precept has been requested	✓		
Three year forecast has been presented to Council annually	✓		
Health and safety inspections			
Inspection take place at correct intervals	✓		
Inspection results are presented to council at full council meetings	✓		
Financial Regulations			

18

Leafield Parish Council  
**INTERNAL CHECK LIST**

Financial Regulations are reviewed annually	✓		
AGAR/audit			
Council has appointed an internal auditor	✓		
Council has reviewed internal and external auditor comments at full council meeting	✓		
Council has completed Review of Effectiveness of Audit	✓		
AGAR has been completed and approved	✓		
AGAR has been sent to External Auditor	✓		
All audit actions have been completed			NONE TO COMPLETE

Any other comments

Internal Checker: Name	Signature
RICHARD STAMMERS	
Date:	
15 NOVEMBER 2023	