Leafield Parish Council

INTERNAL CHECK LIST

	Yes	No	Comments
Payments			
Payment schedule is presented at full Council meeting	✓		
All standard payments approved at full Council meeting	✓		Delegated authority approved at Annual council in May 25 + Nov 25.
All scheduled payments ratified at next full Council meeting	✓		
All payments are minuted at full Council meeting	✓		
Invoices are signed by 2 signatories, or councillors when signatories are not available, and initialled by RFO	✓		No date is printed for meeting packs, reporting would be preferable by Co-of. (sigs are there)
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	✓		
Receipts			
All receipts are minuted at full Council meeting	✓		
Receipts are cross-referenced against the paying book (if relevant) and bank statement	✓		
Banking			
Bank accounts are reconciled monthly and approved at full Council meetings	✓		
Movement of funds between accounts has been recorded accurately and approved	✓		
Accounting system			
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 VAT column in the accounting system	✓		
Salaries			
Payroll is actioned accurately on a monthly basis	✓		
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	✓		

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HMRC end of year procedures are carried out accurately	✓		Needs updating to include new payroll company.
End of year PAYE paperwork is issued to employees	✓		
VAT	✓		
VAT is reclaimed at least annually	✓		dates were completed (2024 - 2026) Not within 12m.
Date of last VAT reclaim	✓		28/02/26. (claimed 26/3/26)
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	✓		all minuted.
Virement report is presented to council at least annually, and actioned if approved	✓		all reported, reported in Feb.
Earmarked reserves are reviewed at least quarterly, and minuted	✓		Monthly.
Asset Register			
Asset register is correct and reconciles to the accounting system		✓	Asset Register currently under review by Cllr Compton.
Assets have been inspected by a councillor at least annually (state date of last inspection) and inspection report presented to council and minuted		/	inspection ongoing, last one in 2024.
Data			
Data is backed up at least weekly	✓		drop box + one drive, backed up hourly.
Staff			
Correct recruitment processes have been followed			N/A
Annual appraisals have been completed	✓		
Any change of salary level has been accurately recorded	✓		although standing order needs to be reviewed.
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	✓	X	Play park, church wall / graveyard waiting on Cllr Compton
Inspection results are presented to council at full council meetings	✓		N/A on Graveyard to date.
Financial Regulations			
Financial Regulations are reviewed annually	✓		bianually this year.
AGAR/audit			
Council has appointed an internal auditor	✓		TG.
Council has reviewed internal and external auditor comments at full council meeting	✓		full pass bar: email address. Deeds + Titles.

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Council has completed Review of Effectivenes of Audit	✓		
AGAR has been completed and approved	✓		
AGAR has been sent to External Auditor	✓		
All audit actions have been completed	✓		

Any other comments

Grave yard inspection ~~needed~~ needs completing
Asset register underway (needs completing)
Deeds + Titles for register need confirming based on Audit review.

Internal Checker: Name Adam Compton Signature A. compton

Date: 02/07/2026.