

| CANTLEY WITH BRANTON PARISH COUNCIL                                                                                              | INIT | INIT                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------|------|--------------------------------------------------------------------------------------|
| <b>INTERNAL CONTROL CHECKLIST</b>                                                                                                | PRO  | US                                                                                   |
| <b>CHECKS</b>                                                                                                                    |      |                                                                                      |
| <b>Accounting records, ie income/expenditure spreadsheets:</b>                                                                   |      |                                                                                      |
| Are the income/expenditure spreadsheets being kept up to date?                                                                   | PRO  | ✓                                                                                    |
| Cross reference them with minutes/bank statements                                                                                |      |                                                                                      |
| <b>Payments:</b>                                                                                                                 |      |                                                                                      |
| Have they all been properly authorised?                                                                                          | PRO  | ✓                                                                                    |
| Are all payments listed in the minutes?                                                                                          | PRO  | ✓                                                                                    |
| Do payments made correspond with the invoiced amounts?                                                                           |      |                                                                                      |
| Check legitimacy of Direct Debits and Standing Orders                                                                            |      |                                                                                      |
| <b>Cheques:</b>                                                                                                                  |      |                                                                                      |
| Are they properly and fully completed before being signed?                                                                       |      | N/A                                                                                  |
| Are cheque counterfoils always initialled by the signatories?                                                                    |      | N/A                                                                                  |
| Paid cheques correspond with bank statements? – also check outstanding payments                                                  |      | N/A                                                                                  |
| <b>Receipts:</b>                                                                                                                 |      |                                                                                      |
| Is income due to the council being collected promptly and in full?                                                               | PRO  | ✓                                                                                    |
| Are receipts being given?                                                                                                        | PRO  | ✓                                                                                    |
| Is income properly controlled pending being paid into the bank? ie in accordance with the council's Financial Regulations?       |      |                                                                                      |
| <b>Allotment rents:</b>                                                                                                          |      |                                                                                      |
| Rent letter sent out and rents received in a timely matter?                                                                      |      | N/A                                                                                  |
| Tenancy agreements issued?                                                                                                       |      | N/A                                                                                  |
| <b>Cemetery fees and charges:</b>                                                                                                |      |                                                                                      |
| Correctly calculated and collected?                                                                                              |      | N/A                                                                                  |
| <b>Surplus balances:</b>                                                                                                         |      |                                                                                      |
| Are surplus deposits placed in a suitable interest-earning bank account?                                                         | PRO  | ✓                                                                                    |
| <b>Bank reconciliation:</b>                                                                                                      |      |                                                                                      |
| Is the council provided with this information regularly? (monthly)                                                               | PRO  | ✓                                                                                    |
| The monthly reconciliation is checked against bank statements?                                                                   |      |                                                                                      |
| <b>VAT paid:</b>                                                                                                                 |      |                                                                                      |
| Is it properly recorded in the expenditure spreadsheets?                                                                         | PRO  | ✓                                                                                    |
| Claim for refund of VAT made and paid to the council?                                                                            |      |                                                                                      |
| Claim properly submitted in a timely manner?                                                                                     |      |                                                                                      |
| <b>Ordering of stationary and supplies:</b>                                                                                      |      |                                                                                      |
| Commensurate with the usage requirements of the council?                                                                         | PRO  | ✓                                                                                    |
| <b>Internet banking:</b>                                                                                                         |      |                                                                                      |
| Checks implemented by the council being adhered to?                                                                              | PRO  | ✓                                                                                    |
| <b>Petty Cash:</b>                                                                                                               |      |                                                                                      |
| Properly controlled and recorded                                                                                                 |      | N/A                                                                                  |
| <b>Tax and NI liabilities:</b>                                                                                                   |      |                                                                                      |
| HMRC liabilities met? P32s checked on the council's HMRC Gateway?                                                                | PRO  | ✓                                                                                    |
| Real Time Information reporting done on time? (so as not to incur financial penalties for the council).                          |      |                                                                                      |
| <b>Independent Internal audit reports</b> – presented to full council (or committee as directed) and recommendations acted upon? | PRO  | ✓                                                                                    |
| <b>External auditor's report</b> – presented to full council and directives acted upon?                                          | PRO  | ✓                                                                                    |
| Names of persons carrying out the check:                                                                                         |      |                                                                                      |
| CW: R. D. ODELL                                                                                                                  |      | US BOTTLEWORK                                                                        |
| Signatures:                                                                                                                      |      |                                                                                      |
|                                               |      |  |
| Date check undertaken:                                                                                                           |      |                                                                                      |
| 20/09                                                                                                                            |      | 20.9.2025                                                                            |

2025.