

Cranford Parish Council



Internal Control Councillor Checklist

The purpose of this checklist is to test specific internal controls and report findings to the Council.

It is the council as a whole that is responsible in law for ensuring that its financial management is adequate and effective and that the Council has a sound system of internal control which facilitates the effective exercise of their functions and which includes arrangements for the management of risk. As a Councillor you should understand the Council's internal controls because you will be required to state (as part of the Annual Governance Statement in the Annual Return) that the council has an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and that it has made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.

A rota will be established and each quarter a different Councillor will complete the checklist before the Full Council Meeting. The checklist must be signed by the councillor and the Clerk. The completed checklist will then be presented as a report to the meeting of the council committee and any actions arising should be addressed and confirmed at the next meeting check. Checklists will be retained with the Accounts for that year.

Councillor

Clerk

Date

Cranford Parish Council



Item	Seen		Comments	Action (By Who)	Action (By When)	Completed (Date)
	Yes	No				
1. Financial						
1.1 Bank reconciliation completed?						
1.2 All invoices filed and signed?						
1.3 Accounts spreadsheet up to date?						
1.3 All bank statements filed correctly?						
1.4 Has the last quarter's VAT been reclaimed and received?						
1.5 Audit Trail – take 3 samples – Do they follow through?						
2. Payroll/Staff						
2.1 Contracts of employment due for review?			Due October 2019	Delegated members		
2.3 Payroll, National Insurance and PAYE employer's contributions up to date?						
3. Minutes						
3.1 Minutes initialled, signed, dated and filed?						

Councillor

Clerk

Date