BRADFIELD PARISH COUNCIL

Clerk to the Council: Mrs Marie Snell

Bradfield Village Hall. The Street, Bradfield, Essex CO11 2UU Tel: 07851 760264

E-mail: clerk@bradfieldparishcouncil.org.uk

System of Internal Control Checklist

CHECKS TO BE CARRIED OUT QUARTERLY

Appropriate Checks	Response	Initial	Date
Accounting records, ie cash book: Is the cash book being kept up to date? Cross reference with minutes/bank statements/cheque books	 Yes Yes	 MS MS	 11/11/25 11/11/25
Payments: Have they all been properly authorised? Are all payments listed on the Council Website. Do payments made correspond with the invoiced amounts? Check legitimacy of Direct Debits and Standing Orders	 Yes Yes Yes Yes	 MS MS MS MS	 11/11/25
Cheques: Are they properly and fully completed before being signed? Are cheque counterfoils always initialled by the signatories? Paid cheques correspond with bank statements? – also check outstanding payments	N/A	N/A	N/A
Receipts: Is income due to the council being collected promptly and in full? Are receipts being given? Is income properly controlled pending being paid into the bank? Ie in accordance with the council's Financial Regulations?	Yes Confirm of receipt of payment by email Yes	MS MS MS	11/11/25 11/11/25 11/11/25
Cemetery fees and charges: Correctly calculated and collected?	Yes	MS	11/11/25
Surplus balances: Are surplus deposits placed in a suitable interest-earning bank account?	Yes	MS	11/11/25
Bank reconciliation: Is the council provided with this information regularly? (monthly)	Yes	MS	11/11/25

The monthly reconciliation is checked against bank statements?	Yes	MS	1/11/25
VAT paid: Is it properly recorded in the cash book? Claim for refund of VAT made and paid to the council? Claim properly submitted in a timely manner?	 Yes Yes Yes	 MS MS MS	 11/11/25 11/11/25 1/11/25
Ordering of stationary and supplies: Commensurate with the usage requirements of the council?	Yes	MS	11/11/25
Internet banking: Checks implemented by the council being adhered to?	Yes	MS	11/11/25
Tax and NI liabilities: Are HMRC liabilities met? P32s checked on the council's HMRC Gateway? Real Time Information reporting done on time? (so as not to incur financial penalties for the council).	 Yes Yes Yes	 MS MS MS	 11/11/25 11/11/25 11/11/25
Independent Internal audit reports: Presented to full council (or committee as directed) and recommendations acted upon?	Yes (FC)	MS	11/11/25
External auditor's report: Presented to full council and directives acted upon?	Yes (no further action required)	MS	11/11/25
Names of persons carrying out the check: Marie Snell (Parish Clerk and RFO) Signatures: Date check undertaken: 11th November 2025			