

**GREAT AND LITTLE KIMBLE CUM MARSH PARISH COUNCIL**  
**INTERNAL CONTROLS CHECKLIST**

An Internal Controls Councillor (ICC) is appointed at the Annual Meeting of the Council. The ICC carries out the checks included on this checklist every 3 months and the Council receives a report from the ICC at the following main meeting. This check list is reviewed annually by the Parish Council.

<u><b>INTERNAL CONTROL METHODS</b></u>	ICC Initials & Date			
	Q1	Q2	Q3	Q4
<b>Accounting records:</b> <ul style="list-style-type: none"> <li>• All credits and payments are inputted into the Day Book immediately.</li> <li>• All transactions are shown to be cross referenced against bank statements.</li> <li>• Receipts are issued where required/requested.</li> </ul> <b>Method: randomly selected invoices to be cross referenced against Financial Report, Day Book and Bank Statements. Review any outstanding invoices. Statements. Review any outstanding invoices.</b>				
<b>Payments:</b> <ul style="list-style-type: none"> <li>• All invoices for payment are printed and filed.</li> <li>• All payments are listed in the Financial Report and approved at each meeting of the full Council.</li> <li>• The Financial Report is signed by the Chairman.</li> <li>• The Financial Report is included in the meeting minutes.</li> </ul> <b>Method: randomly selected invoices to be cross referenced with the relevant meeting minutes to confirm Council approval.</b>				

<p><b>Approvals.</b></p> <ul style="list-style-type: none"> <li>• Non-standard purchases have been approved prior to purchase and invoices correlate to approved expenditure.</li> </ul> <p><b>Method: randomly selected invoiced to be tracked back to meeting minutes to compare approved spend with actual spend.</b></p> <p><b>VAT:</b></p> <ul style="list-style-type: none"> <li>• The Day Book separates VAT amounts for relevant invoices.</li> <li>• VAT is reclaimed annually – the Internal Controls Councillor approves the VAT return before it is submitted.</li> </ul> <p><b>Method: check the Day Book for invoices that include VAT.</b></p>				
<p><b>Bank Reconciliation:</b></p> <ul style="list-style-type: none"> <li>• The Day Book is checked against the monthly bank statements.</li> <li>• The account balance is included on the Financial Report.</li> <li>• All unpresented cheques are listed in the Financial Report.</li> </ul> <p><b>Method: check that all Bank Statements have been cross referenced with transactions in the Day Book and that the account balance values are the same.</b></p>				

This document was approved by the Parish Council on: 11<sup>th</sup> June 2025

Signed: *Pauline McBride*

Next review due: June 2026