


# 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
<b>Accounting records, ie cash book:</b> Is the cash book being kept up to date? Cross reference with minutes/bank statements/cheque books	Yes Yes	MS MS	4/2/26 4/2/26
<b>Payments:</b> 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	4/2/26
<b>Cheques:</b> 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
<b>Receipts:</b> 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	4/2/26  4/2/26  4/2/26
<b>Cemetery fees and charges:</b> Correctly calculated and collected?	Yes	MS	4/2/26
<b>Surplus balances:</b> Are surplus deposits placed in a suitable interest-earning bank account?	Yes	MS	4/2/26
<b>Bank reconciliation:</b> Is the council provided with this information regularly? (monthly) The monthly reconciliation is checked against bank statements?	Yes  Yes	MS  MS	4/2/26  4/2/26

<b>VAT paid:</b> 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	4/2/26
<b>Ordering of stationary and supplies:</b> Commensurate with the usage requirements of the council?	Yes	MS	4/2/26
<b>Internet banking:</b> Checks implemented by the council being adhered to?	Yes	MS	4/2/26
<b>Tax and NI liabilities:</b> Are HMRC liabilities met? Real Time Information reporting done on time? (so as not to incur financial penalties for the council).	Yes Yes	MS MS	4/2/26 4/2/26
<b>Independent Internal audit reports:</b> Presented to full council (or committee as directed) and recommendations acted upon?	Yes (FC)	MS	
<b>External auditor's report:</b> Presented to full council and directives acted upon?	Yes (no further action required)	MS	
Names of persons carrying out the check: Marie Snell (Parish Clerk and RFO)    Signatures:  Date check undertaken: 4 <sup>th</sup> February 2026			