

Brimpton Parish Council

Half Yearly Report of the Internal Checker

As the appointed Internal Checker, I am required to examine the Parish Council's financial records and procedures at six monthly intervals and to report on my findings.

I carried out the half yearly check on the 25th November 2019. In accordance with the guidelines issued by the National Association of Local Councils, I checked the following points. My comments are in italics.

1) Have all payments been authorised by two Members?

All cheques have two signatories and are signed at a meeting of the Parish Council.

2) Have the cheque signatories initialled the original invoice?

Not all invoices have been initialled.

3) Is the cheque counterfoil initialled by the signatories?

Yes.

4) Are bank accounts reconciled quarterly?

Bank accounts are reconciled monthly.

5) Are all payments entered into the accounting system accurately with a note of the relevant power under which the expenditure is committed?

All payments are entered into the accounting system accurately, but with no note relating to the relevant power.

Please see comment below – item 7.

6) Is a payment schedule presented to the Council?

We do not have sufficient expenditure to warrant a formal payment schedule. The Council is informed at each meeting to whom payments are being made for approval.

7) Are there separate Section 137 and VAT columns on the accounting system?

There is a column for VAT but not for Section 137 expenditure, having been granted "general power of competence".

8) Is VAT claimed regularly?

VAT is claimed annually.

9) Are receipts correctly recorded on accounts system?

Yes.

10) Are receipts reconciled against original bank statements?

Yes.

11) For funds being transferred between accounts, has a virement been agreed and recorded by the Council

Yes.

**Peter Main
Parish Councillor**