

INTERNAL CONTROLS POLICY

BLACKTHORN Parish Council

To be regularly reviewed by the Council, with other policies, at their May meeting or as agreed

Objective: To safeguard the council's funds and to minimise risk.

Policy:

1. On a regular basis, at least once in each quarter, and at each financial year end, a member (or two) other than the Chairman or a cheque signatory, shall be appointed to verify bank reconciliations for all accounts produced by the Council's RFO. The member shall sign the reconciliations and the original bank statements, or a similar document as evidence of verification. This activity when done will be reported, including any exceptions, to and noted by the council.
2. Completion of the Internal Financial Control Checklist & Certificate.
To complete the procedure, use the checklist overleaf:
 - Once the check is completed the appointed councillor is to complete and sign the certificate below.
 - RFO to sign certificate once inspection has finished.
 - Any comments to be reported back to council, minuted and actioned.

CERTIFICATE OF INTERNAL FINANCIAL CONTROL

Check carried out on the _____ (date)

We certify that the Internal Check was satisfactory, and any amendments are noted overleaf.

Cllr _____

RFO _____

Signed _____

Signed _____

Dated _____

Reported to Council at meeting held on _____

Minute Ref. _____

Internal Controls Checklist

Internal Check List

Payments	Yes	No	Comment
Original bank statement cross referenced to entries in the spreadsheet/accounts system and supporting documents. <i>List below by statement number and bank account.</i>			
Invoices seen and correct. Invoices should be signed by signatories and initialled by RFO			
Bank accounts reconciled monthly and cross referenced to a minimum number of entries in the payments schedule			
List of electronic payments authorised and signed by approver			
All cheque payments authorised by two signatories and stubs initialled			
Petty cash (if any) checked and balanced to required holding			
Charge/Debit card statement checked against receipts/authorisation and powers			

Direct Debit payments agree with authorised list			
Salaries	Yes	No	Comment
PAYE & NIC paid on time			
PAYE & NIC payments agree to payroll and agree to bank statement			
Check pension payments are made and agree with payments schedule			
Budget Control	Yes	No	Comment
All payments entered into the cashbook/system accurately.			
Payment schedule presented at Parish Council Meeting			
All payments within budget			
If not, approval to transfer minuted			
S137 is accounted for separately			
VAT	Yes	No	Comment
There is a separate VAT column on the accounting spreadsheet/system.			
The VAT is reclaimed regularly, quarterly or annually?			
Receipts	Yes	No	Comment
Receipts are correctly recorded on account spreadsheet/system <i>List below by receipt number</i>			
Receipts are reconciled against original bank statements			
Receipts to Parish Council			

minuted			
A reconciliation of accounts is presented to council regularly Date of last one?			

Review Date: February 2026

Adopted: 12 February 2026

Minute Ref: M1/2026-26.8-b-ii

Review Date: February 2027