

Newcastle Parish Council

Internal Controls Checklist

	Yes	No	Comments
1 Prior to payment authorisation is the invoice checked against an official order?	Yes		
2 Is confirmation of this check made in writing on the invoice	Yes		
3 Prior to payment is the invoice checked by someone able to verify that the item or service has been received and meets the Council's requirements	Yes		
4 Is confirmation of this check made in writing on the invoice	Yes		
5 Do all cheques require a minimum two authorised signatures	Yes		
6 Are cheque signatories required to check and initial the original invoice as evidence that they have assured themselves that the payment is appropriate for payment and is as per the cheque as presented for signature	Yes		
7 Are cheque signatories required to check and initial the cheque counterfoil as evidence that they have assured themselves that the invoice, cheque and counterfoil are all in agreement as payee and value?	Yes		
8 Are all bank statements reconciled on receipt of bank statements?	yes		
9 Does a member review and countersign each reconciliation and appropriate bank statement?	yes		