Sandford St Martin Parish Council

INTERNAL FINANCIAL CHECK LIST

	Yes	No	Comments
Payments			
Invoices are initialled by 2 signatories or councillors and the RFO	Yes		
All bank payments are authorised by 2 signatories	Yes		
A minimum of 3 payments have been cross-referenced against the minutes and bank statement	Yes		Bank charges; Thames Valley Tree Care, OALC
All payments are minuted at full Council meeting	Yes		
Receipts			
All receipts are minuted at full Council meeting	Yes		
Receipts are cross-referenced against the paying book (if relevant) and bank statement	Yes		
Banking			
Bank accounts are reconciled monthly and presented to the Council at full Council meetings	Yes		
Accounting system			
All payments are entered into the accounting system accurately	Yes		
All receipts are entered into the accounting system accurately	Yes		
There are separate S137 and VAT columns in the accounting system	Yes		
Salaries			
Payroll is actioned accurately on a monthly basis	Yes		
PAYE/NIC payments are made on time	Yes		
PAYE/NIC payments agree with payroll	Yes		
VAT			
VAT is claimed on at least an annual basis	Yes		
Budget			
All payments are entered accurately into the budget system	Yes		
Budget is presented to the Council at full Council meetings	Yes		
Asset Register			
Asset register is correct and reconciles to the accounting system	Yes		

Any other comments

Internal Checker: Paul Catling	Signature
Date: 31 March 2026	