
Quarterly Internal Control Checklist

Council: Aynho Parish Council

Review Period: _____

Date: _____

Internal Controls Councillor: _____

1. Bank & Cashbook

Check	Yes / No Comments
Bank reconciliation prepared for each account	
Reconciliation matches bank/cash statements	
Cashbook totals match reconciliation figures	
Any unrepresented cheques are reasonable	

2. Payments & Authorisation

Check	Yes / No Comments
Payments approved in council meeting minutes	
Supporting invoices available for sampled payments	
VAT correctly separated/identified	
Schedule of payments presented if required	

Sample checked:

1. _____
 2. _____
 3. _____
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3. Income & Banking

Check	Yes / No Comments
Precept recorded and banked correctly	
Other income (hire fees/rent/grants) recorded and banked	
VAT on income correctly treated	

4. VAT Reclaim

Check	Yes / No Comments
VAT control account up to date	
Reclaim submissions complete	
Reclaim received and recorded	

5. Budget Monitoring

Check	Yes / No Comments
Budget monitoring report presented to council	
Significant variances explained	
Earmarked reserves properly recorded	

(Reserves may include allocated funds for future projects, repairs to play parks, or community infrastructure — see Council documents.) (aynho-pc.gov.uk)

6. Assets & Governance

Check	Yes / No Comments
Asset Register reviewed and up to date	
Risk assessments reviewed (especially for play park and sports field)	
Insurance cover appropriate for APC assets	
Actions from previous reviews implemented	

Overall Conclusion

- Controls appear effective
- Minor issues identified (see comments)
- Significant concerns (refer to council)

Signed: _____

Reported to Full Council on: _____
