



**Sprotbrough and Cusworth Parish Council**  
 Goldsmith Centre, 259 Sprotbrough Road,  
 Sprotbrough, Doncaster, DN5 8BP  
 T: (01302) 788093 E: [sprotcuspc@btconnect.com](mailto:sprotcuspc@btconnect.com)  
[www.sprotbroughandcusworthparishcouncil.gov.uk](http://www.sprotbroughandcusworthparishcouncil.gov.uk)

**DOCUMENT TITLE**

**Internal Financial Check Records – adopted 18<sup>th</sup> February 2021**

**Sales Ledger (Regular Bookings)**

RFO to select 3 random regular bookings from the diary and check that the booking has been invoiced.

Booking Selected (Hirer/Date)	Has booking been invoiced : Yes/No
Insert details of any bookings not invoiced ?	

**Sales Ledger (Ad Hoc Bookings)**

RFO to select 3 random ad hoc bookings from the diary and check that the booking has been paid for.

Booking Selected (Hirer/Date)	Has booking been paid for : Yes/No
Insert details of any bookings not invoiced ?	

**Direct Debit Checks**

RFO to select 3 DD entries from bank statement. Amount debited to be checked against supplier invoice.

Date of Payment	Amount	Supplier	Correspond YES/NO

**Details of any that done match and remedial action to be taken ?**

**Cheque Stubs**

RFO to select 3 cheque stubs and check for it corresponding with the bank statement.

<b>Cheque Number</b>	<b>Amount</b>	<b>Correspond YES/NO</b>

**Cheque Stubs**

RFO to select 3 cheque payment details from bank statements and ensure that cheque stub corresponds.

<b>Cheque Number</b>	<b>Amount</b>	<b>Correspond YES/NO</b>

**Online Payment Checks**

RFO to select 3 invoices that have been paid online and ensure that the invoice amount matches the online payment confirmation printout.

<b>Supplier</b>	<b>Date of Invoice</b>	<b>Do sheets correspond? YES / NO</b>

**Bank Reconciliation**

RFO to check finance software reconciliation information and check against bank statements. Reconciliations on all accounts provided to Council on a quarterly basis.

<b>Account Name</b>	<b>Date of Balance</b>	<b>Amount of Balance</b>	<b>Correspond (YES/NO)</b>

**Cash Receipt Reconciliation and Banking**

Clerk to select x2 Paying in Book entry records since last internal check and to reconcile the cash deposit with the internal cash receipt schedule and copies of cash receipts issued to payees.

<b>Date of Paying in Record</b>	<b>Do amounts correspond ?</b>	<b>Discrepancies identified?</b>

**Fuel Receipts**

Are all receipts present ? YES/NO

Do receipt amounts correspond with statement ? YES/NO

Insert any missing receipt details here – Date and Amount :

Ground staff to be chased for any outstanding invoices and checked again during next internal check process.

**Petty Cash**

Has petty cash reconciliation been undertaken (quarterly reconciliation) ? YES / NO

Do receipts all correspond with cash balance ? YES / NO

**VAT Returns**

Has most recent VAT return been submitted and payment received YES/NO ?

If NO what is the reason for delay on submission or payment ?

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To be signed by RFO and 1 or two of Clerk / Deputy Clerk/ Councillor.

Signed..... RFO (Zoe Attridge - Chambers)

Signed..... Clerk (Emma Garner)

Signed..... Deputy Clerk (Tom Hinds)

Name of Councillor.....

Date.....

**REVISION DATE**

February 2022

**RELATED POLICIES AND STRATEGIES**

Financial Regulations

Code of Conduct