

Finnmere Parish Council		2nd June 2023	
Internal Checklist & Report		Yes	No
Payments			
All payments accounted for on agenda & approved through minutes		x	
Cheques signed after approved in minutes		x	
Invoices checked & approved in accordance with FRs & verified by RFO		x	
Any cheque payments are authorised by two signatories		x	
The cheque counterfoil initialed by two signatories		x	
Original bank statement crossed ref to minimum 6 entries to Council documents		x	
Petty cash records checked			N/A
Banking checked and frequency agrees with FRs		x	Advised to update reconciliation to show bank balance at start of year, less payments & receipts, agrees with latest bank statement.
Charge card statement, checked against receipts/ authorisation and powers			N/A
Direct debit / SO payments agree with authorised list			Evidence not presented.
Bank accounts reconciled monthly		x	Clerk advised to update the bank reconciliation to be more transparent.
Salaries			
PAYE and NIC paid regularly & on time?			Clerk advised in previous year to use HMRC Basic Tools, as it is this system which tells the employee if PAYE/NIC is payable. Although Clerk is under threshold, this is good practice & transparent.
PAYE and NIC payments agreed to payroll? Agree to bank statement		x	Payslips for June, July & August are not presented. January 2023 payslip is incorrect as back pay has not been accounted for as pay. It is entered on the payslip after tax/NIC. This record must be corrected.
Check pension payments made and evidenced			N/A
Evidence that all end of year reporting completed with HMRC			No evidence provided. P60 not presented.
Check staff annual appraisal completed and any recommendations made to Staffing committee.			The Clerk is appraised quarterly within meetings. It is more usual to have an annual appraisal & for this to be a separate meeting, conducted by the Employee/Personnel Committee (at least 2 Councillors). The appraisal is confidential from the public, but not from the Council or the Clerk. Your Local association (OALC?) will be able to advise.