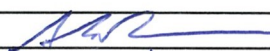


Stratfield Mortimer Parish Council

Internal Financial Controls - quarterly review - 01/07/2025-30/09/2025

	YES	NO	Comment	
All payments are authorised by two Members.	✓		As per Unity Trust Mandate	
For electronic payments, signatories check the payee and amount against the payment list as authorised by the Council.				
The Chairman and/or Vice Chairman spot checks 2 payments per month for correct payee and amount against original invoices.	✓		checked 2 payments	
For cheque payments, the cheque counterfoil and invoice are initialled by the cheque signatories.				
Bank accounts are reconciled monthly.	✓		checked Sept.	
Payroll actioned accurately on a monthly basis.	✓		checked Sept/Aug	
All payments entered into accounting system accurately.	✓		checked 1 item @ random	
Payment schedule presented to the Council monthly (apart from August and December).	✓			
s137 and VAT are accounted for separately within the accounting system.	✓		checked VAT file x 1 large VAT input	
The VAT is claimed quarterly.	✓		2nd quarter's received 16/10/2025	
Receipts are correctly recorded on accounts system.	✓		checked 1 large item	
Receipts are reconciled against original bank statements - a check is undertaken by a nominated councillor on a quarterly basis.	✓			
For funds being transferred between budget accounts, a virement has been agreed and recorded by the Council.	✓		checked TFE from Gen Res to EMR re Bus Stn	
Funds in the Unity Trust Bank account in excess of £50,000 and up to £50,000 are, in agreement with the Chairman or Vice-Chairman, transferred to the Council's Public Sector Deposit Fund and reported to the Council.	✓			
A reconciliation of accounts is presented to Council monthly (apart from August and December).	✓			
The internal checks occur quarterly.	✓			
Any other comments				
Signature: 				
Date: 21/10/2025				