

Helmsley Town Council
Internal Financial Control Checklist – Councillors’ Audit (revised April 2025)

On a regular basis, at least once in each quarter, a member shall verify bank reconciliations for all accounts. The member shall inspect the cashbook record and the latest available statement. This audit shall be reported, including any exceptions, to the Council for noting.

Date of Check		Time Period	
Checked by		Signed	
Checked by		Signed	

Rialtas Alpha Reports Cashbooks Checks

Cashbook	Bank A/C Balance at end of audit period	Equal to Trial Balance Report	Equal to Cashbook Balance	Bank Reconciliation monthly	Running Budget monthly	VAT reclaimed (1xpa)	Precept Amount - Due x 2	Precept Receipt Recorded in Cashbook (Apr/Sept)
UNITY Current		Yes/No	Yes/No	Yes/No	Yes/No	Yes/No		Yes/No
Nationwide		Yes/No	Yes/No	Yes/No				
CCLA		Yes/No	Yes/No	Yes/No				

Transaction Spot Checks – about a quarter of transactions per month and particularly high value payments. Instead of completing this form (mainly for electronic councillor audits) the invoices and receipts may be ticked off in the cashbook and bank statements instead, the documents initialled, scanned and filed.

Cashbook Ref. No.	Cashbook Value £ (figure entered here by clerk to be checked)	Equal to amount on Invoice or Receipt	Vat correctly split out if applicable	Equal to amount on Bank Statement

Documents Required:

- I. Checklist
- II. Trial Balance
- III. Payments and Receipts analysis for the period – Unity cashbook only
- IV. Cashbook – Unity – updated to monthly bank statement. *(on Alpha, select the cashbook report/Yearly Summary for closing balance reports to check against the Trial Balance totals).*
- V. Unity statement – a print out for the quarter is acceptable to Internal Audit rather than the monthly statements.
- VI. CCLA statements
- VII. Nationwide statements (only issued after a transaction usually or year-end interest paid on 31/3)
- VIII. Bank Reconciliations.
- IX. Remittances as selected by councillor by the ref. no.
- X. Invoices as selected by councillor by the ref. no.