

December 2019

**Internal Control Check List**

Description/Action	Payment details	Yes	No	Comments.
Check the cheque no's listed as payments on the RFO report run in order (that any missing cheque no's are in the book – with VOID written across).		✓		
Cross check the dd's listed on the RFO report against the appropriate paperwork provided by the company.		✓		
Cross check the dd's to the ledger & bank statement.		✓		
Does the description of the dd payment on the RFO report match the column in the ledger?		✓		
Cross check the cheques against paperwork provided.		/		
Cross check the cheques against the RFO Report.		/		
Cross check the cheques against the bank statement.		/		
Cross check the cheques to the ledger.		/		
Does the cheque description of the payment on the RFO report match the column in the ledger?		/		
Cheques not presented – are they more than 6 months? – Is so has any action been taken?		/		
Cancelled cheques – have these been replaced?		/		
Does the payment meet with the Financial Regulations?		/		
Has the cheque stub been initialled?		/		
Check the following for accuracy – 1. Salary Scales 2. Hours worked 3. Extra Payments 4. Deductions (i.e. rent) 5. PAYE 6. Pension Payments		✓		