

SUBJECT	TEST	SATISFACTORY?	NOTES	REPLY
Standing Orders	1. Has the Council Committee formally adopted standing orders and financial regulations?	√	Min. 009/19	
	2. Have levels of delegation been correctly authorised?	√		
	3. Have items or services above a de minimis amount been competitively purchased?	√	None this period	
Risk management arrangements	1. Do the minutes record the Council carrying out annual risk assessments?	√		
	2. Are financial controls documented and regularly reviewed?	√		
Income controls	1. Does the precept recorded in the cash-book agree to the District Council's notification?	√		
	2. Are security controls over cash adequate and effective?	√		
Budgetary Controls	1. Has the Council prepared an annual budget in support of its plans?	√		
Payroll Controls	1. Do salaries paid agree with those approved by the Council?	√	None this period. Contribution to training (£30) paid to Brampton PC direct. Agreed Min 56/19.4	
	2. Are other payments to the Clerk reasonable and approved by the Council?	√		
	3. Has PAYE/NIC been properly operated by the Council?	√		

<p>Assets Control</p>	<p>1. Are the Assets/Property Registers up to date?</p> <p>2. Is insurance cover appropriate and adequate?</p>	<p>√</p> <p>√</p>		
<p>Year End Procedures</p>	<p>1. Are year-end accounts prepared on the correct accounting basis?</p> <p>2. Do accounts agree with the cash book?</p> <p>3. Is there an audit trail from underlying financial records?</p>	<p>√</p> <p>√</p> <p>√</p>		
<p>Bookkeeping</p>	<p>1. Is the cash book maintained & up to date?</p> <p>2. Is the cash book arithmetically correct?</p> <p>3. Is the cash book regularly balanced?</p> <p>4. Are receipts & invoices easily identified in cash book?</p> <p>5. Are there vouchers for all transactions?</p>	<p>√</p> <p>√</p> <p>√</p> <p>√</p> <p>√</p>		
<p>Payment Controls</p>	<p>1. Are payments in the cash book supported by invoices, authorisation (person or minutes)?</p> <p>2. Is s137 expenditure separately recorded and within statutory limits?</p>	<p>√</p> <p>√</p>	<p>None this period</p>	

Risk Management Arrangements	1. Does a scan of the minutes identify any unusual financial activity?	√	None	
Statement of Account	1. Is the monthly statement of account presented to the Council?	√		
Budgetary Controls	1. Is actual expenditure against the budget regularly reported to the Council?	√	None	
	2. Are there any significant variances from the budget? Have these been explained?	√		
Income Controls	1. Is income properly recorded and promptly banked?	√		
Petty Cash Procedures	1. Is all petty cash spent recorded and supported by invoices/receipts? 2. Is petty cash expenditure reported to each Council meeting?		N/A – Irthington PC do not operate a petty cash system.	
Bank Reconciliation	1. Is bank reconciliation carried out regularly on the receipt of statements? (Monthly and by someone other than the Clerk)	√	Checked by Cllr at monthly meeting	
	2. Are there any unexplained balancing entries in any reconciliation?	√		
Software Control	1. Are back up disks used? Where are they stored?	√	External hard drive & USB stored away from office.	

Date.....

Replies approved by.....Council member

.....(signature)