

Whiteley PC.

INTERNAL AUDIT TESTS 2011-12

Precept agreed
Precept properly set and minuted
Interest Gross and correct
Variable income tested
Salary correct and approved
Members allowances correctly administered
Payments correct amount
Payments VAT correctly recorded
Payments minuted
Voucher or invoice supports payment
Cheque stub initialed or return cheque
~~Petty Cash documented properly~~
Risk Assessment and Insurance
Cash book up to date
Cash book arithmetic
Cash book balanced
Standing Orders and Financial regulations
RFO appointed
S137 within limits
S137 separately recorded
VAT reclaimed properly
Inland Revenue notified of employees
~~Petty Cash procedures~~
Clerk's expenses reasonable
Fixed Assets agreed
Bank reconciled
Accounts reviewed

Other issues as listed below