

Whiteley Town Council

Internal audit tests for 2016/17

1. Precept agreed
2. Precept properly set and minuted
3. Interest gross and correct
4. Variable income tested
5. Salary correct and approved
6. Payments correct amount
7. Payment VAT correctly recorded
8. Payments minuted
9. Voucher of or invoice supports payment
10. Cheque sub initialled
11. Risk assessment and insurance
12. Cash book up to date
13. Cash book arithmetic
14. Cash book balanced
15. Standing orders and financial regulations
16. RFO appointed
17. S137 within limits
18. S137 separately recorded
19. VAT reclaimed properly
20. Inland Revenue notified of employees
21. Clerk's expenses reasonable
22. Fixed assets agreed
23. Bank reconciled
24. Accounts reviewed
25. Other issues: