

- 7 a Y Is income properly recorded and banked as promptly as possible
- b Y Does the precept recorded in the cash book agree to the District Councils notification
- c N/A Where income is raised by rental or lettings has the VAT position been clarified
- d N/A Are security controls over cash adequate and effective
- 8 a N/A Is petty cash spent recorded and supported by VAT invoices/receipts
- b N/A Is petty cash expenditure reported to each Council meeting
- c N/A Is petty cash expenditure reimbursed regularly
- d Y Or does the Clerk present petty cash with her expenses supported by VAT invoices/receipts
- 9 a Y Do salaries paid agree to with those approved by the Council
- b Y Has PAYE/NIC been properly operated by the Council as employer
- c Y Are other payments to the Clerk and staff reasonable and approved by the Council
- d N/A Where PAYE/NIC is not operated due to the low salary level has HMRC been informed
- 10 a Y Does the Council maintain an Asset Register of all material assets owned
- b Y Is the Register up to date
- c Y Do the values agree to insurance valuations
- d N/A Are movements in Treasury Deposits accurately recorded
- 11 a Y Is each bank account reconciled on a regular basis
- b N Are there any unexplained balancing entries in any reconciliation
- 12 a Y Are accounts prepared on the correct accounting basis
- b Y Do the accounts reflect the cashbook entries
- c Y Is there an audit trail from the underlying financial records to the accounts
- d N/A Where appropriate have debtors and creditors been properly recorded
- 13 a Y Are minutes signed, initialed and pages sequentially numbered
- 14 a N/A Do Burial receipts agree to the attendant Burial records
- b N/A Are rights or permissions properly recorded
- 15 a N/A Any evidence of fraudulent activity should be brought to the attention of the Chairman

Comprehensive