

| Internal Control  | Suggested testing  |
|---|--|
| Proper bookkeeping  | <ul style="list-style-type: none"> <li>Is the cashbook maintained and up to date? ✓</li> <li>Is the cashbook arithmetic correct? ✓</li> <li>Is the cashbook regularly balanced? N/A</li> </ul>   |
| a) standing orders and financial regulations adopted and applied; and<br>b) payments controls | <ul style="list-style-type: none"> <li>Has the council formally adopted standing orders and financial regulations? NOT SEEN</li> <li>Has a Responsible finance officer been appointed with specific duties?</li> <li>Have items or services above the de minimus amount been competitively purchased?</li> <li>Are payments in the cashbook supported by invoices, authorised and minuted? ✓</li> <li>Has VAT on payments been identified, recorded and reclaimed? ✓</li> <li>Is s137 expenditure separately recorded and within statutory limits? Advise</li> </ul> |
| Risk management arrangements  | <ul style="list-style-type: none"> <li>Does a review of the minutes identify any unusual financial activity? NO</li> <li>Do minutes record the council carrying out an annual risk assessment? update</li> <li>Is insurance cover appropriate and adequate? ✓</li> <li>Are internal financial controls documented and regularly reviewed?</li> </ul>   |

Did not see cheque book file Nov. 14

Receipt Calc - Spreadsheet or Table

S137 should be separately recorded on summary update Risk Assessment

Page 2 of Accounts named 'Bank Reconciliation'

Explanation of variances needed for external auditor Table? similar to Grant Thornton

Continued