

– MEMBER INTERNAL AUDIT REPORT

No.	Staffing	Yes	No	Comments												
1	Are copies of Contracts of Employment accessible and current?															
2	Are Annual Leave forms up to date?															
3	Is there a record of overtime giving reasons?															
4	Are employees receiving the correct rate of pay for their spinal column point. (Compare the Contract of Employment, Wages Ledger and National Pay Scales)															
5	Undertake a test check of payments for one pay period.															
	Other Comments															
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No.	Expenditure	Yes	No	Comments												
1	Have all payments been authorised by Council? (check a sample of payments)															
2	Are invoices or vouchers available for all payments? (check a sample of payments)															
3	Are cheque counterfoils signed by at least two authorised signatories?															
4	Are all payments entered into the system correctly, is VAT accounted for separately and is the coding correct? (check a sample of payments)															
5	Is there evidence of competitive quotations or estimates where appropriate															
	Other Comments															
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No.	Income & Invoices Raised	Yes	No	Comments												
1	Has the invoice been raised in a timely manner? (check a sample)															
2	Has the invoice been entered onto the system correctly with VAT accounted for separately and under the correct budget heading?															
3	(a) Has the invoice been paid (b) If 'no' is there evidence of appropriate debt recovery action? (c)															
4	Have invoice numbers been used consecutively?															
	Other Comments															
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No.	Bank Reconciliation	Yes	No	Comments												
1	Has the bank reconciliation been completed for the previous month end, if 'no' how many months have not been completed?															
2	Do the bank balances reported agree with the balances on bank statements?															
3	Are there any un-presented cheques more than three months old?															
4	Have any 'balancing' figures used, if 'yes' is the explanation reasonable															
5	Are there any areas of concern with regard to the bank reconciliation or banking arrangements?															
	Other Comments															
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No.	Computer Security	Yes	No	Comments												
1	Are PC's physically secure in the workplace?															
2	Have serial numbers of PC equipment been noted?															
3	Are PC's password protected?															
4	Is there a regular back up of files?															
5	Is the back-up secured away from the Town Council Offices?															
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No.	Petty Cash	Yes	No	Comments									
1	Does the cash box contain vouchers and cash equal to the total value of the agreed petty cash limit?												
2	If 'No', is there a Petty Cash reimbursement voucher on the Schedule of Payments awaiting approval at the next Town Council meeting?												
3	Do all vouchers have receipts attached												
4	Have all vouchers been entered onto the system correctly and analysed under the correct budget headings?												
5	Has the VT element been recorded and entered onto the system for reclaim?												
6	Is the cash box in a secure place?												
	Other Comments												
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