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### Review of previous recommendations

No. (year,quarter,n umber)	Recommendations

### Contents

1 Invoices selected for review:.....

2 Audit.....

3 Evidence checks

4	British Legion	Goods	23.2.17	£44	Bacs
5	Argos	Goods	13.3.17	£90	Card

## 2 Audit

Each of the 5 invoices is used to answer the internal control question 1-7 below. For each invoice mark Y (yes) N (No) for where the evidence has been seen that the control has been carried out for that invoice. Note any issues or explanation in the comments section.

Ref.	Control	Sample check number				
		1	2 <sup>1</sup>	3	4	5
1	Is there a works order for the invoice? (works order not required for purchases from petty cash or services where a contract exists)	yes	Yes	Yes	No	Yes
2	Is the invoice checked against the official order prior to authorisation.	yes	Yes	Yes	Yes	Yes
3	Prior to payment is the invoice confirm receipt of goods or services?	yes	Yes	Yes	Yes	Yes
4	Do the signatories confirm the cheque or bacs on invoices	yes	Yes	Yes	Yes	Yes
5	Are the payments reported to the F&GP or full council and recorded in the minutes?	Yes	Yes	Yes	Yes	Yes
6	Have both signatories checked and intialled the counterfoil and signed the invoice	Yes	Yes	Yes	Yes	Yes

9	Does a member of the council review and countersign each reconciliation and statement?	y	
10	Are petty cash payments regularly reconciled?	y	
11	Do the number of employees and salaries paid accord with records?	y	
12	Has VAT been recorded and claimed?	y	
13	Is S137 expenditure been separately identified?	y	
14	Is there adequate insurance for the employees, property and public events?	y	
15	Is the risk assessment reviewed annually?		
16	Are internal controls reviewed?	y	

#### 4 General checks

Check the general procedures by asking office staff and enquiring further where necessary, record in the comments section of the following table:

Ref.	Control	Evidence shown	Comment
17	Do all cheques require signatures from two authorised councillors?	y	

