

Check list for internal audit purposes - 2019

Receipts & Payments or Income & Expenditure sheets, correctly completed

Minutes of precept setting 2017/18 (for 2018/19 year)

P60 record for staff + any minute detailing a pay rise as at 31st March 2019.

VAT return and when submitted

Internet bank payment schedules and/or cheque book stubs relating to expenditure

Expected income fully recorded with appropriate receipts

Bank statements for the year + reconciliations

Bank reconciliation for 31st March 2019 (end of year)

Loan register if Council has an outstanding loan

Previous year's annual return + current year's annual return

Statement of Internal Control and date last revised.

Copy of budget and date approved by Council; minute reference

General/financial and Open spaces (if required) risk assessments

Insurance schedule + fixed asset register

Standing Orders & Financial Regulations + date last reviewed

Evidence of compliance with the Smaller Authorities Code (if applicable) Website.