

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	No cash income
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	Y	Where PAYE/NIC is not operated due to the low salary level has HMRC been informed	
10 a	N	Does the Council maintain an Asset Register of all material assets owned	Assets of no value to Council
b	N/A	Is the Register up to date	
c	N/A	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, initialled 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	