

CONTROL TEST	TEST DONE Yes or No	COMMENTS – check documents & initial
Assets		
Ensuring an up to date Register of Assets	✓	
Regular maintenance arrangement for physical assets	✓	
Risk Management		
Annual review of risk and the adequacy of Insurance cover	✓	
Annual review of financial risk	✓	
Standing Orders and Financial Regs		
Awareness of Standing Orders and Financial Regulations	✓	
Adoption of Financial & Standing Orders	✓	New FIR to be adopted SK
Contracts		
Regular reporting on performance by Contractors	✓	
Annual review of contracts (where appropriate)	✓	
Safeguarding payments & receipts		
Regular bank reconciliation, independently reviewed	✓	
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	✓	
Recording in the minutes/appendices the precise powers under which expenditure is being approved	✓	GPOC used as power of first resort. SK
Payments supported by invoices, authorised and minuted	✓	
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	✓	
Scrutiny to ensure precept recorded in the cashbook agrees to Billing Authority notification	✓	
Employment		
Contracts of employment for staff Contract annually reviewed	✓	
Updating records to record changes in relevant legislation	✓	