

## FINANCIAL SPOT CHECKS

Month	Committee Member	Month	Committee Member
Jan – June 2022			
June – Dec 2022			
Jan – June 2023	TBC		

### SPOT CHECK INSTRUCTIONS:

- Spot checks should be undertaken once the Clerk has completed the Bank Reconciliation for the previous month. Bank statements are usually received by the 15<sup>th</sup> of the following month. The Clerk should be given 24 hours notice of the spot check taking place to ensure the relevant paperwork is available for sighting.
- The checker should identify at least 4 transactions from the previous month and follow it through from beginning to end, signing against all relevant entries on statements, cheque stubs and invoices as appropriate. At least 1 receipt should be included in the transactions checked if there are any available for that month. The Clerk should provide copies of the previous month's payments and receipts from Scribe for use during the check.
- The Petty Cash register should be sighted and cash reconciled during the check.
- The checker should also have sight of the current paying in book, receipts book and cheque book to ensure correct procedures.
- The checker should reconcile all uses of the debit card against the authority slip and receipts for cash withdrawals.

### Debit Card Transactions:

Date	Type (Transfer or payment)	Description	Amount	Comments

# BAYSTON HILL PARISH COUNCIL - FINANCIAL SPOT CHECK

Financial Spot Check for .....20..... undertaken by ..Cllr.....

**Transactions Checked:**

Voucher number	Description & amount	Purchase Order (or equivalent)	Proof of Payment	Comments

**Petty Cash Reconciliation:**

Balance from Petty Cash Log £'s	Physical Cash Held £'s	Comments

**Documentation sighted:**

Paying In Book/Cheque Book sighted	Initials	Receipts Book sighted	Initials	Cash book and Receipts sighted	Initials

**DECLARATION**

I have undertaken the above checks and am satisfied that, to the best of my knowledge, the correct accounting procedures are being undertaken for those items checked.

Signed: ..... Date: .....