

Hinckley and Bosworth Borough Council – finance continuous auditing May 2018

Quarter 4 control testing results

Key Controls	Control description	Tested	Q1	Q2	Q3	Q4	Control design issues identified	Operating effectiveness issues identified
Changes to Suppliers	A report is generated before the payment run which outlines all of the changes made in supplier details. The report is then reviewed.	4 weekly reports					None identified	None identified
Bank Reconciliations	A reconciliation is performed which reconciles the external bank account to the general ledger system.	2 months from Q4					None identified	None identified
Payroll Reconciliations	A reconciliation is performed which reconciles the general ledger system to the payroll system.	2 months from Q4					None identified	Non identified
Council Tax Reconciliations	A reconciliation is performed which reconciles the general ledger system to the Council Tax system and cashbook.	2 months from Q4					None identified	None identified
NNDR Reconciliations	A reconciliation is performed which reconciles the general ledger system to the NNDR system and cashbook.	2 months from Q4					None identified	None identified
Housing Rent Reconciliations	A reconciliation is performed which reconciles the general ledger system to the housing rent system and cashbook.	2 months from Q4					None identified	None identified
Creditors Reconciliations	A reconciliation is performed which reconciles the general ledger system to the creditors sub ledger.	2 months from Q4					None identified	None identified
Debtors Reconciliations	A reconciliation is performed which reconciles the general ledger system to the debtors sub ledger.	2 months from Q4					None identified	None identified
Reconciliation sign off	A log of all reconciliations performed in the month is signed off by the Finance Manager	2 months from Q4					None identified	None identified
Invoice Payment	NA	All invoices paid in Q4						

Key	
Purple	No issues identified
Green	Minor issues identified
Amber	Some issues identified
Red	Significant issues identified

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