

Suggested systems checks to be undertaken by a Responsible Officer

Payroll	Complete
<ul style="list-style-type: none"> Select 5 employees from the payroll and check salary details back to personnel records to confirm that the amount paid is correct; 	
<ul style="list-style-type: none"> Check 5 amendments to the payroll to ensure that appropriately authorised source documentation exists; 	
<ul style="list-style-type: none"> Review the final payroll print for one month to ensure it has been appropriately authorised. 	
Purchases	Complete
<ul style="list-style-type: none"> Select 5 payments made within the quarter and ensure: <ul style="list-style-type: none"> the payment is correctly authorised; the payment is correctly recorded in the accounting system; the invoice is correctly authorised; the invoice agrees to the order; that goods or services have been certified as received; the order is correctly authorised; that the order has been placed with an appropriate supplier. 	
<ul style="list-style-type: none"> Obtain details of any contracts let with a value over a prescribed limit and review documentation to ensure correct quotation/tender procedures have been followed; 	
<ul style="list-style-type: none"> Review progress against any significant capital contracts to ensure payments made are appropriate and progress is satisfactory. 	
Income	Complete
<ul style="list-style-type: none"> Review receipts from the DfES and sponsors and check that the amounts received agree to source documentation; 	
<ul style="list-style-type: none"> Select one category of "miscellaneous receipts" and ensure: 	
<ul style="list-style-type: none"> appropriate action has been taken on any overdue amounts; 	
<ul style="list-style-type: none"> primary records of amounts due reconcile to records of monies collected; 	
<ul style="list-style-type: none"> monies recorded as collected have been banked promptly and in full; 	
<ul style="list-style-type: none"> ensure monies collected are correctly recorded in the accounting system. 	
Accounting System	Complete
<ul style="list-style-type: none"> Review bank reconciliations to ensure that they have been correctly prepared and authorised; 	
<ul style="list-style-type: none"> Review control account reconciliations to ensure that they have been correctly prepared and authorised; 	
<ul style="list-style-type: none"> Review through sample checks the procedures used to prepare financial reports issued to governors and officers of the Academy and DfES financial returns to be satisfied that they are completed accurately and promptly. 	