

# Auditor's Certificate

Unit: \_\_\_\_\_

For the year ending 31<sup>st</sup> December 2017

Please ensure that you have read the Notes for Guidance for Regions/DA/Sections Treasurers and Auditors before you continue.

It is important that you understand that you are auditing simple cashbook accounting.

All units should only complete one cashbook, the only exceptions to this is if they have an active youth section or the unit runs or holds any large meets then any balances should be transferred to the units main cashbook.

Follow the 12 steps to auditing the accounts a step at a time and circle the boxes YES or NO to answer the questions. There is a line under each question for you to add any comments and additional space has been assigned in the certificate for you to make any notes you feel necessary to either answer the questions or comment on the accounts in general.

1. Does the unit keep an audit trail?

NOTE: For example all receipts and payments in the cashbook should be matched to an invoice, receipt, or meet sheet. The Treasurer must retain any paperwork relating to income or expenditure.

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YES Or  NO

2. Are the entries in the cashbook entered in the correct columns?

NOTE: For example, are payments made by cheque entered into the bank column on the payments sheet and Meet fees collected from members entered into a variable column in the receipts sheet

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YES Or  NO

3. Are all monies collected banked on a regular basis and entered into the cashbook correctly?

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YES  NO

4. Are payments correctly authorised as per Green Paper 2.3 and Committee guidelines?

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YES Or  NO

5. With reference to question 5 above, Is an appropriate invoice held to support the Vat payment as per Green Paper 2.6?

YES Or  NO

6. Has all cash held, including floats, been banked at the end of the year or accounted for in the cashbook?

YES Or  NO

7. Have reconciliations been completed to reconcile the cashbook to the bank statement, HQ account and cash in hand?

YES Or  NO

8. Have all Online Banking transactions been checked for authorisation as per Green Paper 2.8, along with the bank reconciliation and have the bank statements been signed by the Chairman? If not please explain why.

*Bank statements and bank reconciliation awaiting chairman's signature*

YES Or  NO

9. Does each Meet have a Steward's sheet completed?

YES Or  NO

10. If there is any Equipment /Regalia, has a separate list been completed?

YES Or  NO

11. Can you confirm that if there are any transactions relating to the following financial year, they are for deposits paid or fees collected only and that they are entered onto the cashbook?

YES Or  NO

12. Has a sub- account been included within the cashbook for each Holiday Site and large Event? Have receipts and payments been identified and reported for each individual THS and any large meet, with the THS number clearly shown along with final figures?

YES Or  NO

*N/A*

Any differences between cashbook bank balance and Bank statement balance should be unpresented cheques. A bank reconciliation will identify the differences.

Please ensure that TFS accounts include their reference number in the heading.

If the cashbook balances agree with the Bank and HQ statements please complete the Audit Certificate.

If they do not but the difference is unpresented cheques/deposits please complete the Audit Certificate.

Otherwise please explain any differences between Actual and Cashbook balances.

Both Auditors: Please sign all of the reports used for this audit.

These pages are a guide for the auditors and need not be included with the report given to the AGM. it must however be signed by each Auditor, dated and kept with the units accounts.

Signed... D. E. Tawn ..... Signed.....

Print... D. E. TAWN ..... Print.....

Date... 9th March 2018 ..... Date.....

Notes to the Treasurer

Please ensure bank statements and bank reconciliation have been signed by the chairman.

### AUDITORS CERTIFICATE

Please enter the balances for the following as at 31<sup>st</sup> December to verify that the accounts have been audited:

Cash in hand as per cashbook	£	Actual Cash in hand	£	
Bank balance as per cashbook	£ 1,132.08	Bank balance as per Bank statement	£ 2,108.08	*
HQ balance as per cashbook	£ 8,893.82	HQ balance as per HQ account statement	£ 8,893.84	**
Total	£ 10,025.90	Total	£ 11,001.92	

I/We have audited the PHOTOGRAPHIC GROUP ..... Region/DA/Section  
 Accounts for 20.17..... and can certify that the accounts comply with the  
 guidelines.

We have made the following observations:

- \* OUTSTANDING CHEQUES £976.00
- \* TRANSPOSITION ERROR.

Audited By: (Block Capitals) D.E.TAWN

Audited By: (Block Capitals):

Auditors Signature D.E. Tawn

Auditors Signature:

Date: 9th March 2018

Date:

Address: 8 Langdon Close  
 Long Eaton  
 NG10 4NX

Address:

Membership Number:  
 (If Applicable) 449168.

Membership Number:  
 (If Applicable)