

Income

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action	Internal Audit Checks (Every)
Precept	Not submitted	L	Full Minute - RFO follow up	RFO	12 months
	Not paid by DC	L	Check & Report To Council	RFO Check	12 months
	Adequacy of precept	L	Quarterly review of budget to actual	Council review	12 months

Expenditure

Topic	Risk Identified	Risk Level H/M/L	Management of Risk	Staff action	Internal Audit Checks (Every)
Salaries	Wrong salary paid	L	Check to minute	Council verify	12 months
Direct Costs and overhead expenses	Goods not supplied to TC	L	Order system	Approval check	12 months
	Invoice incorrectly calculated	L	Check arithmetic	Approval check	12 months
Grants & support	Power to pay	L	Minute power	Council verify	12 months
	Agreement of Council to pay	L	Minute	Council verify	12 months
	Conditions agreed	L	Use reasonable condition	RFO check	12 months
	Cheque & voucher	L	Signatory initials etc Stub & Voucher	Council verify	12 months
	Follow up verification	L	RFO check and consider budget	RFO verify	12 months
Election Costs	Invoice at agreed rate	L	RFO check and consider budget	RFO verify	Whenever