

Stranmillis PTA Bank accounts 2017-2018

Provide by PTA

- Bank statements provided 11 July 2017 – 20 June 2018 inclusive
- Paypal statements 1 July 2017 – 24 June 2018 inclusive
- Copies of invoice and receipts
- Cashflow

Commentary

Bank statements reconciled with Summary Bank statement provided by PTA. Cheque range 200652 – 200713. No list of non-reconciled cheques was provided for review so I have noted the following appear to be non-reconciled

701 £250

711 £90

712 £39

713 £216.99

At the time of submission of the report for audit these cheques had not been lodged for payment. They are however clearly identified in the cheque book stub and listed in the event breakdown as follows:

Cheque 200701 - Halloween Event 2017 – Payable to Photo Mirrors NI for funny photo booth and cleared 24th July 2018.

Cheque 200711 – Christmas Fair 2017 – Payable to Jane Murray for Raffle Gifts and cleared 26th June 2018.

Cheque 200712 – Culture Fest 2018 – Payable to Education Authority for kitchen hire and cleared 13th Sept 2018.

Cheque 200713 – Culture Fest 2018 – Payable to Jane Murray for supplies and plants and 26th June 2018

Danske bank cheques and other UK bank cheques appear to be entered separately on statement and reviewer unable to establish if any of the above listed non reconciled cheques are within the Danske cheques

As above these cheques had not been presented at the time of reporting.

Please provide separate list of cheque debits and non-reconciled cheques in cheque number order for ease of review going forward. This should include cheque number, date debited, amount and payee.

Noted.

Bank statement provided to 20/6/18 however I&E report reconciled to 24/6/2018. Review unable to confirm reconciliation due to date of I&E statement. Please provide statement if required.

The statement provided was up to 25th June 2018 as evidenced by the statement date. There were simply no transactions between 20 June and 25 June.

Paypal statements reviewed as per Paypal Summary Transactions 1 July 2017 – 24 June 2018. All in order.

Cashflow / deposit into bank reviewed against bank statement provided. All in order

Receipts / Invoices – due to volume of receipts / invoices reviewer spot checked random sample of receipts provided and all in order.

Notes:

No review of petty cash

No review of lodgements / credits to account or cash held

Reviewer did not have sight of Bank mandate or copies of cheques written so unable to establish if all payments authorised in line with committee instructions

Regards

Katherine Hutcheson

October 2018