

## AIDE MEMOIRE FOR S151 OFFICER AND MEMBERS (FROM CIPFA)

Purpose of the questions below is to help establish and provide evidence of a robust review of the accounts by the S151 officer and members.

	<b>Issue</b>	<b>S151 / members comment and evidence</b>
1	Was the closedown plan (which allows the statement of accounts to be approved by members by 30 June 2009) achieved? (Does this allow sufficient time for member review?)	
2	Have the auditors received regular updates on the plan and been warned of potential problems.	
3	Have staff preparing the accounts attended CIPFA/Audit Commission workshops and aware of the key issues and changes in the CIPFA Statement On Recommended Practice (SORP) 2008?	
4	Do staff preparing the accounts have up to date CIPFA guidance notes for practitioners?	
5	Are the draft accounts complete, with all the required statements and notes and unnecessary notes and disclosures removed?	
6 S151 only	Are the accounts and notes readily understandable and in line with my expectations?	
7	Have the accounts been checked for casting errors, internal inconsistency and cross referencing? (All numbers which are expected to agree do agree). A ticked copy of the statements and completion of any checklists can provide this evidence.	
8	Does the explanatory forward set out the results for the year and comparison to budget, commenting on significant items? Do the figures quoted reconcile to the main statements? Is the foreword understood by members?	
9	Has the audit of the accounts been advertised and accounts made available for public inspection? Have members of the public raised any objections? (If so, what are they?)	
10	Has the disclosure checklist been completed in detail and emailed, together with a set of completed accounts, to the auditor as part of the accounts working papers protocol?	
11	Has a bank reconciliation been completed as at the 31 March with no unexplained entries?	
12	Are all year-end control accounts reconciled? How have you maintained control when staff are involved in budget preparations Nov to Feb time – any significant slippages in reconciling suspense accounts? e.g. cash suspense.	

13	Are there any significant unexplained budget variances and latest forecasts? Can members demonstrate that they understand or have been informed of year on year variances in the main accounting statements?	
14	Have working papers been completed in accordance with the auditor's final accounts protocol? Are they ready for the start of the audit?	
15	Is there a sufficient basket of evidence gathered to allow S151 officer and members to conclude on the effectiveness of Internal Audit, in relation to the Statement on Internal Control / Annual Governance Statement? E.g. Self assessment by Internal Audit Manager, External Audit view of Internal Audit, Heads of Service views, etc (e.g. specific question on the Managers' Assurance Statement).	
16	Has the action plan from the previous year's Statement on Internal Control been complied with? Are there any remaining control risks that undermine the content of the Annual Governance Statement or the Accounts?	