

Appendix 8 Audit Certificate/ Auditor's Certificate

**Rotherham Council
School Voluntary Fund
ANNUAL AUDIT CERTIFICATE**

Part I:

Name of School

DfE No

Name of Fund

Name of Bank

Account Number

Administered by:

I have read the School Voluntary Fund Policy dated March 2019
(Print name & sign)

Treasurer

Other

Other

Date at which Accounts & Audit Certificate presented to the Governing Body

I certify that the above is correct and in accordance with the policy governing School Voluntary Funds

Signed: Date:
(Headteacher)

Signed: Date:
(Chair of Governing Body)

Part II:

AUDITORS' CERTIFICATE

I have read the Rotherham Council's School Voluntary Fund Policy, including the notes for Guidance for Auditors, published March 2019.

I / We certify that I / we have examined the books and records relating to the School Fund for the period from April 18 to March 19 and the attached Summary of Accounts as at 20/11/19. I / We have checked the Receipts and Payments and confirm that the attached Summary of Accounts is in accordance with the books and vouchers and explanations given to me / us. The fund has (not) been operated in accordance with the School Voluntary Fund Policy (as detailed in the attached checklist and/or audit letter dated dd/mm/yy – delete items in red if not applicable)

I / We attach a copy of the School Voluntary Funds Summary Accounts and an Auditors' checklist

Signed: Position:

Print Name Contact Details (e-mail/tel.):

Date:

(If you are unable to sign this certificate, please contact the Children & Young People Schools Finance Team, Riverside House, Main Street, Rotherham, S60 1AE, 01709 382121).

**Appendix 9 Example Summary Statement of Accounts
continued**

Meadow View Primary

SUMMARY OF ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 201X

ACTIVITY	RECEIPTS £	PAYMENTS £
TOTAL		

SUMMARY

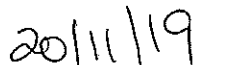
	£
Balance in Hand 01.04.2018	4954.04
ADD: Receipts during Year	67.34
	<u>5021.38</u>
LESS: Payments during Year	1613.66
	<u>3407.72</u>
Balance in Hand 31 August 201X	<u>3407.72</u>

Hon. Treasurer

Date



Hon Auditor



Date

Hon Auditor

Date

NOTE:

Using "Sundry" as an analysis heading should be avoided wherever possible by analysing all income/expenditure as far as possible. Other commonly used headings would be:

- Fund raising events e.g. summer fete, raffles, book fairs
- School Photographs
- Residential visits, theatre visits, concerts, pupil Christmas parties
- Vending machines
- Petty Cash (if use a petty cash system would require this analysis column and the Balance in Hand B/Fwd and C/Fwd would have to be analysed between Cash at Bank and Petty Cash)

Appendix 7 Audit Checklist

Completed by:Carol Favell.....
 (Please complete and attach to the auditors' certificate)

School.....Meadow View Primary..... Dfe No:
 Period of Examination from ..April 2018..... toMarch 2019.....

	Question	Yes	No	N/a	Comments
1.	Has the Treasurer provided you with the following :- Cash book /ledger? Daily record of income / receipt book? Cheque book(s) /Cheque book stubs? Bank paying in book? Bank current account statements? Vouchers/ invoices to support expenditure? Bank deposit account statements, if held? Statement of account for individual trips and money raising activities?	✓			
2.	Is the cash book /ledger arithmetically correct?	✓			
3.	Have balances been correctly brought forward from the previous year: • "old" accounts have been properly closed? • balances from closed accounts have been correctly brought forward? • confirmation of the balance brought forward has been evidenced?	✓			
4.	Has the cash balance in the cash book / ledger been reconciled to the balance on the bank statement?	✓			
5.	Are all items of expenditure supported by original receipts and contain no personal items of expenditure? If not, has the record of expenditure made without receipts been completed and signed by the Treasurer and witnessed by a second person?	✓			
6.	Has income been recorded on a Daily Record of Income or similar receipt book?	✓			
7.	Has all income received been banked promptly?	✓			
8.	Has all income received been banked intact? (i.e. all money received is banked without any deductions being made for expenses).	✓			
9.	Have statements of account been prepared for individual trips and fund raising activities?	✓			
10.	Are these statements in accordance with entries in the cash book?	✓			
11.	Has the School Fund been used only for activities	✓			

School Voluntary Fund Policy

	which are within the scope of the School Fund?(See Section 1)				
12.	Checking that where applicable, VAT registration has been sought and the appropriate forms completed	✓			
13.	Does the School Fund hold any stocks of items in respect of Fund raising activities? (e.g. Tuck shops, school clothing etc.) If yes, are stock control sheets maintained? (See Appendix 4 Stock Control Sheet) Can stock movements be reconciled to payments and receipts in the Fund's cash book /ledger? Has the Treasurer provided you with evidence that a stock check has been carried out?		✓		