

NAME OF ORGANISATION:
.....

AUDIT PERIOD:

Please answer the following questions and if the question does not relate to your organisation please write n/a (not applicable).

Cash Receipts/Banking Controls

1. Person who opens the mail?.....
2. Person who writes receipts for income into the trust account?.....
3. Person who writes up the banking in the trust deposit book?.....
4. Person who actually takes the money to the bank?.....
5. Person who authorises the opening of bank accounts?.....

Cash Payments

1. Who are the signatories on the bank account?.....
.....
2. How many signatories required on a cheque?
3. What is done with cancelled cheques?.....
.....
4. Are cheques presigned? Y/N
5. If cheques are presigned, where are they kept?
6. Who makes and authorises electronic payments from the trust account?.....
.....

Client Documents (where applicable)

1. Who receives client documents, eg. Documents of title?.....
2. Who files client documents?
3. How are client documents safeguarded/kept?.....

Authorisations

1. Is an authorisation obtained for each deposit made into the trust?.....
2. If so, where are these authorisations kept?.....
3. Is the client provided with a copy of your bill when deducting your fee from Refunds/payments?.....
4. Is a receipt issued when deducting fees from client refunds/payments?.....