Internal Audit Guidebook No.1

Recording, Evidencing & Checking Cash Transactions

INTERNAL AUDIT GUIDEBOOKS

1. **Recording Transactions in a Money Book**
2. **Safe Contents & Weekly Safe Checks Books**
3. **Prepaid, Equals, and Bank Cards**
4. **Corporate Floats**
5. **Archiving**
6. **Monthly Manager Checks**
7. **Managing Service User Finance Incidents**
8. **Finance in Your Services: Security, Accountability, and Transparency**
9. **Manager's Financial Guide**

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Please note this guide only covers cash transactions;
for pre-paid and bank card transactions, please refer to Guide 3.

1 Glossary of Terms

Term	Definition
Fund	A reserve of physical cash kept in a service or office, typically in a money tin or wallet inside a safe.
Float	A type of fund that is always replenished to the same, fixed amount - for example (and most commonly) a Petty Cash fund.
Float top-up	The act of replenishing a fund when it runs low, such as requisitioning petty cash or withdrawing from a bank for personal money.
Petty cash	A corporate fund used for small or essential items for a service, when it is not possible or efficient to requisition an item from the Purchasing department.
Personal money	A service user's money that they spend without support. If a service user is financially supported by staff, this needs to be recorded and signed for first.
Joint fund	A type of fund that is equally contributed to by multiple service users, such as for weekly food shopping. This is also known as a household fund.
Folio	A paper sheet summarising transactions completed in an outing, written by a support worker, alongside receipts where possible. This is also known as a petty cash voucher.
Money book	A paper book in which balance checks and transactions are recorded chronologically and line-by-line, creating a clear, auditable record of a fund. See *Guide 5: Archiving* for how often each book should be replaced.

2 Which transactions need to be recorded in a money book?

WHEN DO I NEED TO USE A MONEY BOOK?

- All funds which are held in a safe at a service or an office must be recorded in the appropriate Creative Support Money Book.
- This includes the cash funds of service users who are **formally supported** with their finances, as well as those who request **informal support with storing or spending their money.**
- This also includes corporate floats such as petty cash, or grant money.
- When a debit or pre-paid bank card is held in the safe at a service or an office, the transactions and checks made with that card should also be recorded in a Creative Support Money Book.

WHICH BOOK SHOULD I USE?

Service user cash →	*Personal Money Book*
Service user card →	*Bank/Equals Card Book*
Joint Fund →	*Household Book*
Activity →	*Activity Book*
Petty cash →	*Petty Cash Book*
Grant money →	*Grant Money Book*
One-offs →	*One-Offs Book*

WHAT DO I NEED TO RECORD?	WHEN DO I NEED TO RECORD THIS?
Cash withdrawals →	Every time money is removed from the fund.
Cash income deposits and change returned →	Every time money is added or returned to the fund.
Card purchases →	Whenever a purchase is made using a card.

WHAT TYPE OF EVIDENCE DO I NEED TO PROVIDE?

When you record a transaction or a check in a Creative Support money book, you also need to evidence that the transaction occurred as you have described it.
There are three main ways that transactions are evidenced:

1. Signatures
2. Receipts and folios
3. Withdrawal slips

3 How to record income cash deposits in a money book

There are three main ways that income will be deposited into a fund:

1. Cash from a cashed cheque
2. Cash from a bank card withdrawal
3. Cash which is physically delivered by a third party, such as an appointee.

There are different money books for different types of transactions, but **the way that you record money into a fund is always the same regardless of the type of book that you are using.**

RECORDING A CASH INCOME DEPOSIT

1. First, record the date.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£10.00		
01/01/23							

2. Next, provide a detailed description of where the money has come from.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£10.00		
01/01/23		Money from cashed cheque 123					

3. Now, record the amount coming into the fund to two decimal places.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£10.00		
01/01/23		Money from cashed cheque 123	£40.00		£50.00		

Your income deposit is recorded!

4 This, not that!

Here is an example of an income deposit which **has not** been recorded well....

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			10		
1/2		money in	40		50		

The date has not been written in full, so we don't know exactly when this record is from.

This description is not sufficiently detailed, so we do not know what type of income deposit this is.

As these figures have not been recorded to two decimal places, they could be amended retrospectively. For example, somebody could edit 40 to say £400.00.

Here is an example of an income deposit which **has** been recorded well...

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£10.00		
01/01/23		money from cashed cheque 123	£40.00		£50.00		

The date has been written clearly and in full.

A full and detailed description has been given, which makes the transaction easy to trace.

These figures have been written clearly and in full.

- Always ensure that your **handwriting** can be read by others.
- It is good practice to only write with **black Biro pen**.
- The use of Tippex or correction fluid is not permitted. **If you make a mistake** while recording a transaction, **cross through it** with a single line, **record your initial, and start again on the next row.**

	V.	
Date	No	Transaction details
		Balance carried over from previous sheet
[redacted]		money for supermarket

	V.		
Date	No	Transaction details	
		Balance carried over from previous sheet	
~~1/1/23~~		~~money from cashed cheque 123~~	HB

- **If you spot an error** further up on the page, do not attempt to correct the error; simply write an asterisk (* star) and **write a comment** in the 'comments' section at the bottom of the page.

5 How to evidence different cash deposits in a money book

The way that you **record** the different income deposits will always be the **same.**
The way that you **evidence** the different income deposits will sometimes be **different.**

The type of evidence required depends on where the money has come from...

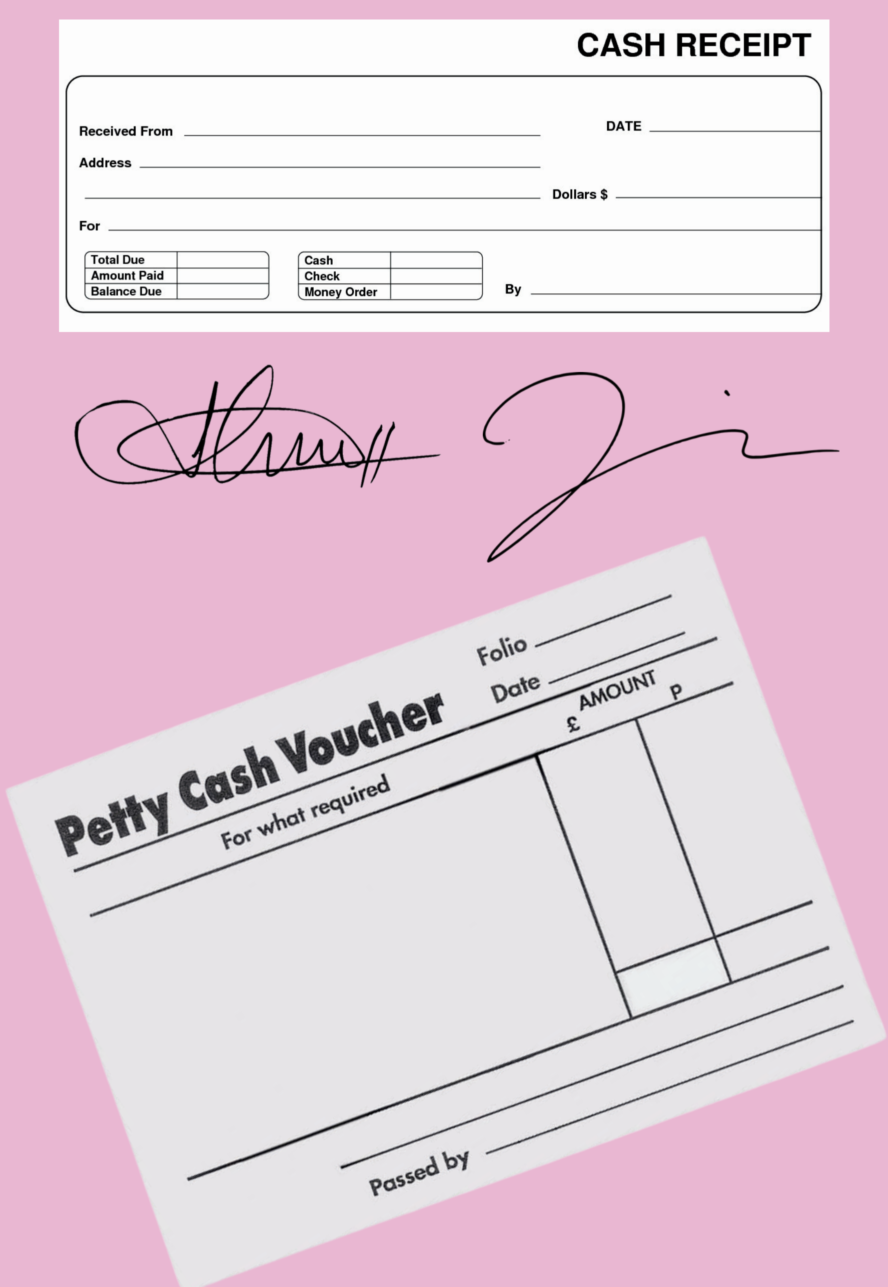
A cashed cheque

You will need...

A cheque receipt from the bank.

The signature of the staff member depositing the cash.

The signature of a second member of staff who oversees and verifies the transaction - or 'L.W.' if you are lone working.



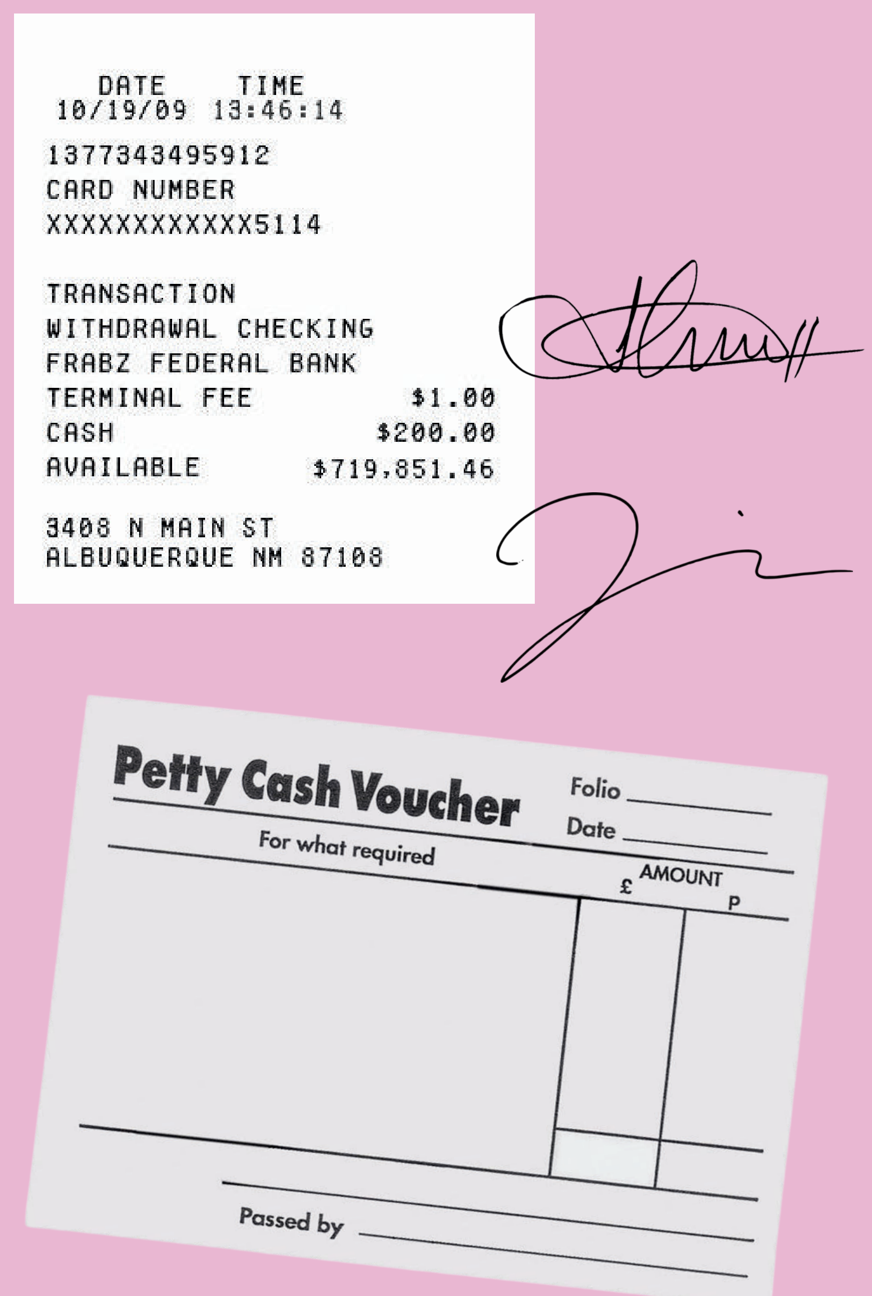
A bank card withdrawal

You will need...

A withdrawal receipt from the bank.

The signature of the staff member depositing the cash.

The signature of a second member of staff who oversees and verifies the transaction - or 'L.W.' if you are lone working.

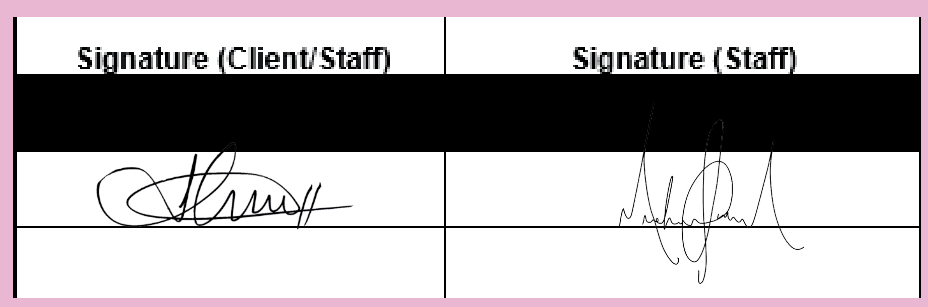


A physical cash delivery from a third party

You will need...

The signature of the person delivering the cash.

The signature of the member of staff recording the transaction.



Whenever you have a receipt, you also need to complete a folio (sometimes called a 'petty cash voucher').

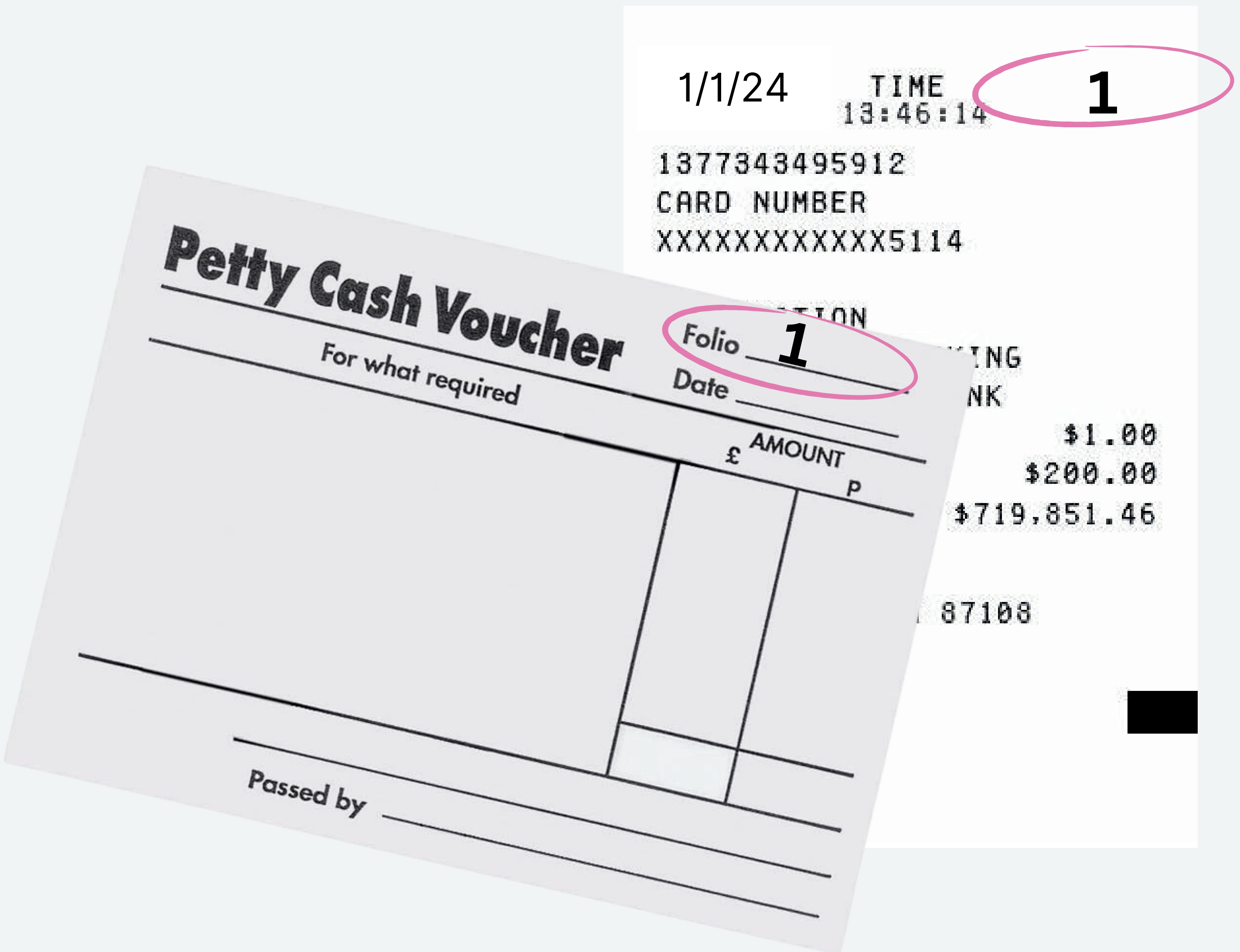
Next, how do you record this evidence against your transaction?

6 How to evidence different cash deposits in a money book

Important Points to Remember:

- Folios need to be completed for all income deposits which are evidenced by a receipt.
- These include cash from a cheque and cash from a bank card withdrawal.
- They do not include physical deposits from appointees, as there is no receipt!

Step 1



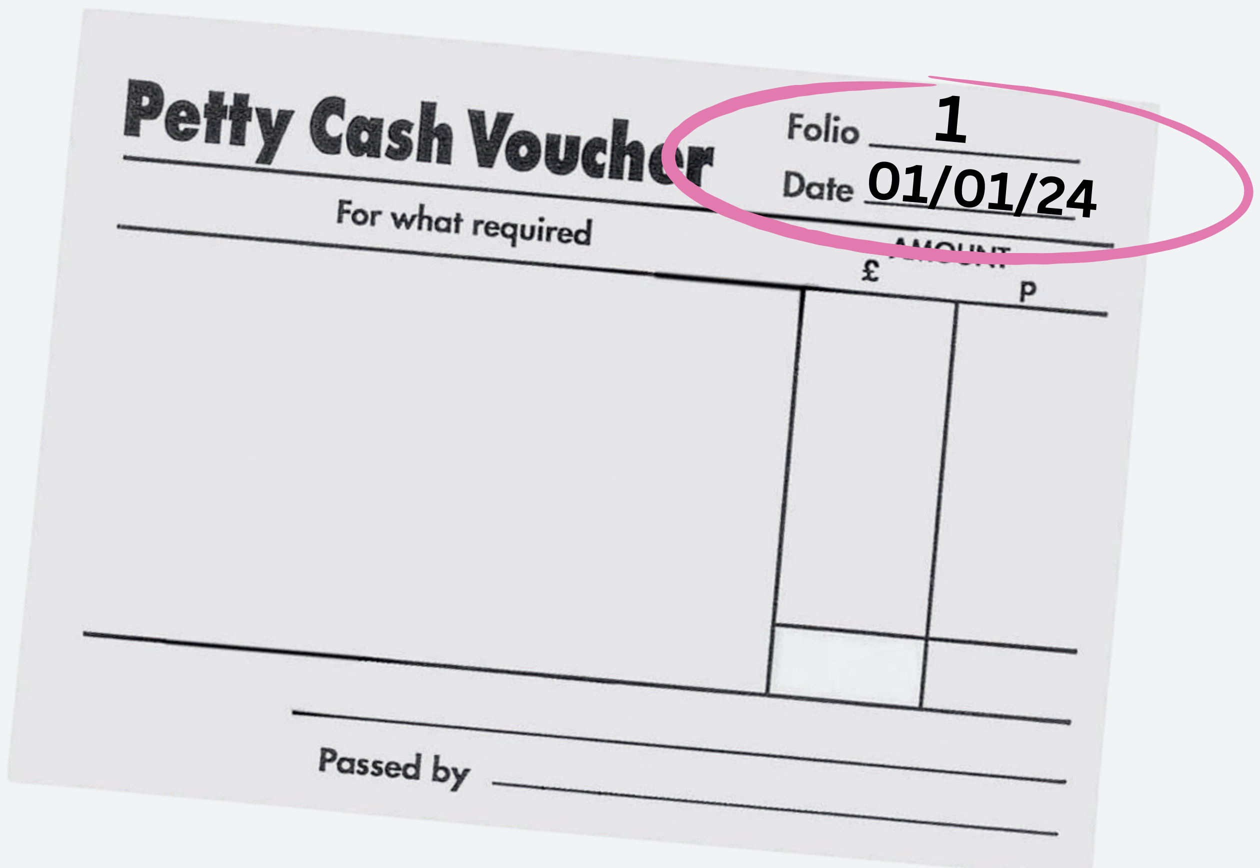
First, you need to **number your receipt and folio** to indicate that they go together.

Folio numbers should start from 1 at the beginning of the month and run consecutively until the end of the month - except for in the Petty Cash book, where they start from 1 every time you make a requisition for a float top-up.

Step 2

Next, **record the date from the receipt** on the folio.

It is important to complete the folio and record the income deposit at the same time.



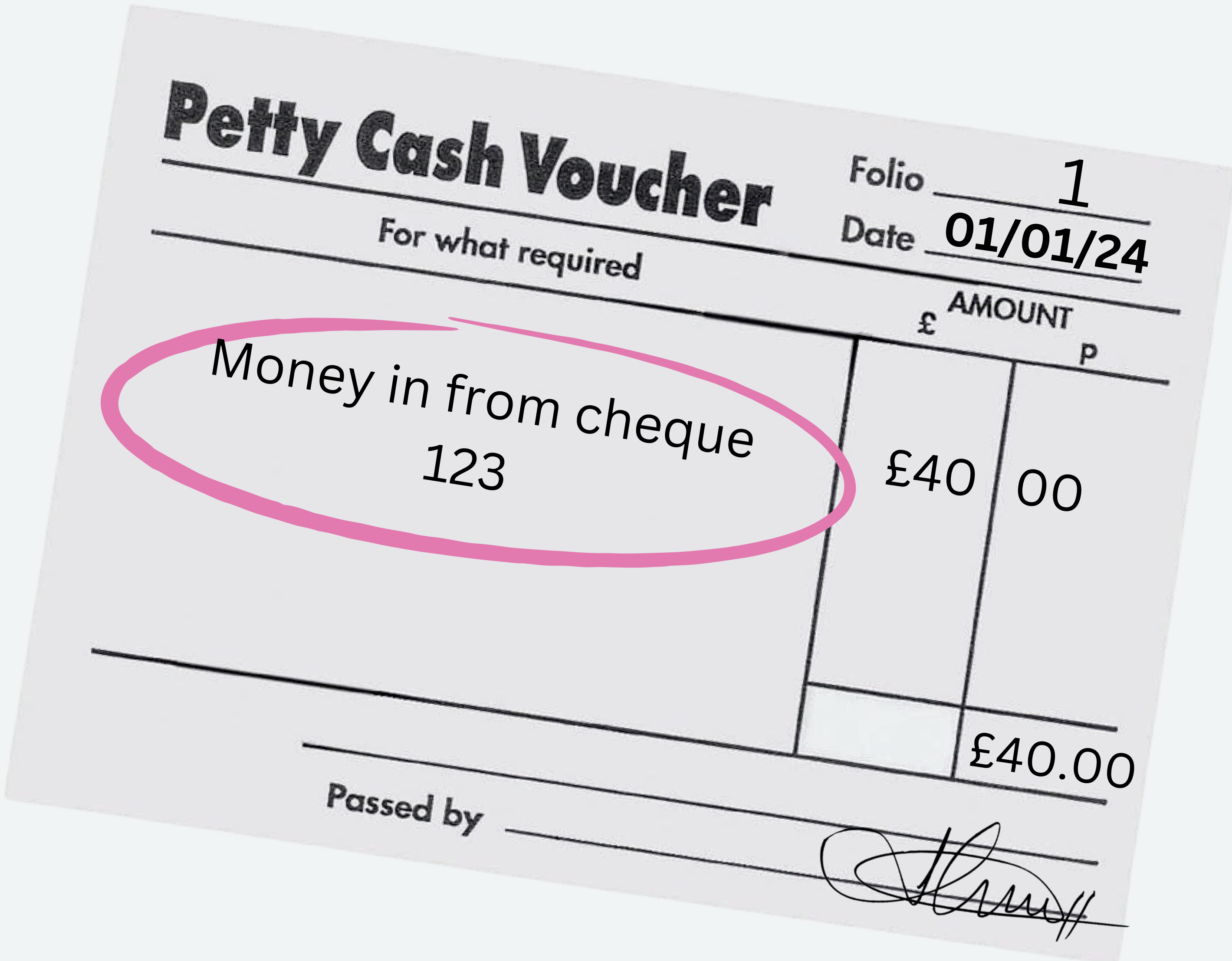
NOTES

7 How to evidence different cash deposits in a money book

Step 3

After you have recorded the folio number and date, you need to **provide details about where the money has come from and how much it is.**

Use the ‘£’, ‘P’, and total column to record this. Remember: a folio acts as a ‘backup’ of the receipt in case it gets damaged or fades, so you should provide as much detail as possible.



Step 4

Finally, provide your **signature**.

To record your evidence for your transaction, you need to write the number from your folio and receipt in the ‘V’ column next to your description. Sign the money book, and ask your colleague to countersign. If you are lone working, you can indicate ‘L.W’.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£10.00		
01/01/24	1	money from cashed cheque 123	£40.00		£50.00		

If you receive a cash deposit into a fund from another person, such as an appointee delivering money to the service, you don’t need to complete a folio. This is because there is no receipt. Instead, leave the ‘V’ column blank, and ask the person delivering the cash to sign the first signature column.

8 How to record a cash withdrawal in a money book

There are three main ways that cash will be withdrawn from a fund:

1. Cash which is spent with support from a staff member.
2. Cash which is given to a service user as 'personal money'.
3. Cash which is transferred from one fund to another, such as a housekeeping fund.

There are different money books for different types of transactions, but **the way that you record money out of a fund is always the same regardless of the type of book that you are using.**

RECORDING A CASH WITHDRAWAL

1. First, record the date.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£10.00		
01/01/23	1	Money from cashed cheque 123	£40.00		£50.00		
02/01/23							

2. Next, provide a detailed description of what the money is being withdrawn for.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£10.00		
01/01/23	1	Money from cashed cheque 123	£40.00		£50.00		
02/01/23		Money for food shopping					

3. Now, record the amount going out of the fund, and update the balance.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£10.00		
01/01/23	1	Money from cashed cheque 123	£40.00		£50.00		
02/01/23		Money for food shopping		£20.00	£30.00		

Your income deposit is recorded!

9 This, not that!

Here is an example of a withdrawal which **has not** been recorded well...

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			50		
1/2		money out		10	40		

The date has not been written in full, so we don't know exactly when this record is from.

This description is not sufficiently detailed, so we do not know what type of withdrawal this is.

As these figures have not been recorded to two decimal places, they could be amended retrospectively. For example, somebody could edit 40 to say £400.00.

Here is an example of a withdrawal which **has** been recorded well...

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£50.00		
01/01/23		money for the supermarket		£10.00	£40.00		

The date has been written clearly and in full.

A full and detailed description has been given, which makes the transaction easy to trace.

These figures have been written clearly and in full.

- Always ensure that your **handwriting** can be read by others.
- It is good practice to only write with **black Biro pen**.
- The use of Tippex or correction fluid is not permitted. **If you make a mistake** while recording a transaction, **cross through it** with a single line, **record your initial, and start again on the next row.**

	V.	
Date	No	Transaction details
		Balance carried over from previous sheet
[redacted]		money for supermarket

	V.		
Date	No	Transaction details	
		Balance carried over from previous sheet	
~~1/1/23~~		~~money from cashed cheque 123~~	HB

- **If you spot an error** further up on the page, do not attempt to correct the error; simply write an asterisk (* star) and **write a comment** in the 'comments' section at the bottom of the page.

10 How to evidence a cash withdrawal in a money book

The way that you **record** the different cash withdrawals will always be the **same.**
The way that you **evidence** the different withdrawals will sometimes be **different.**

The type of evidence required depends on where the money has gone...

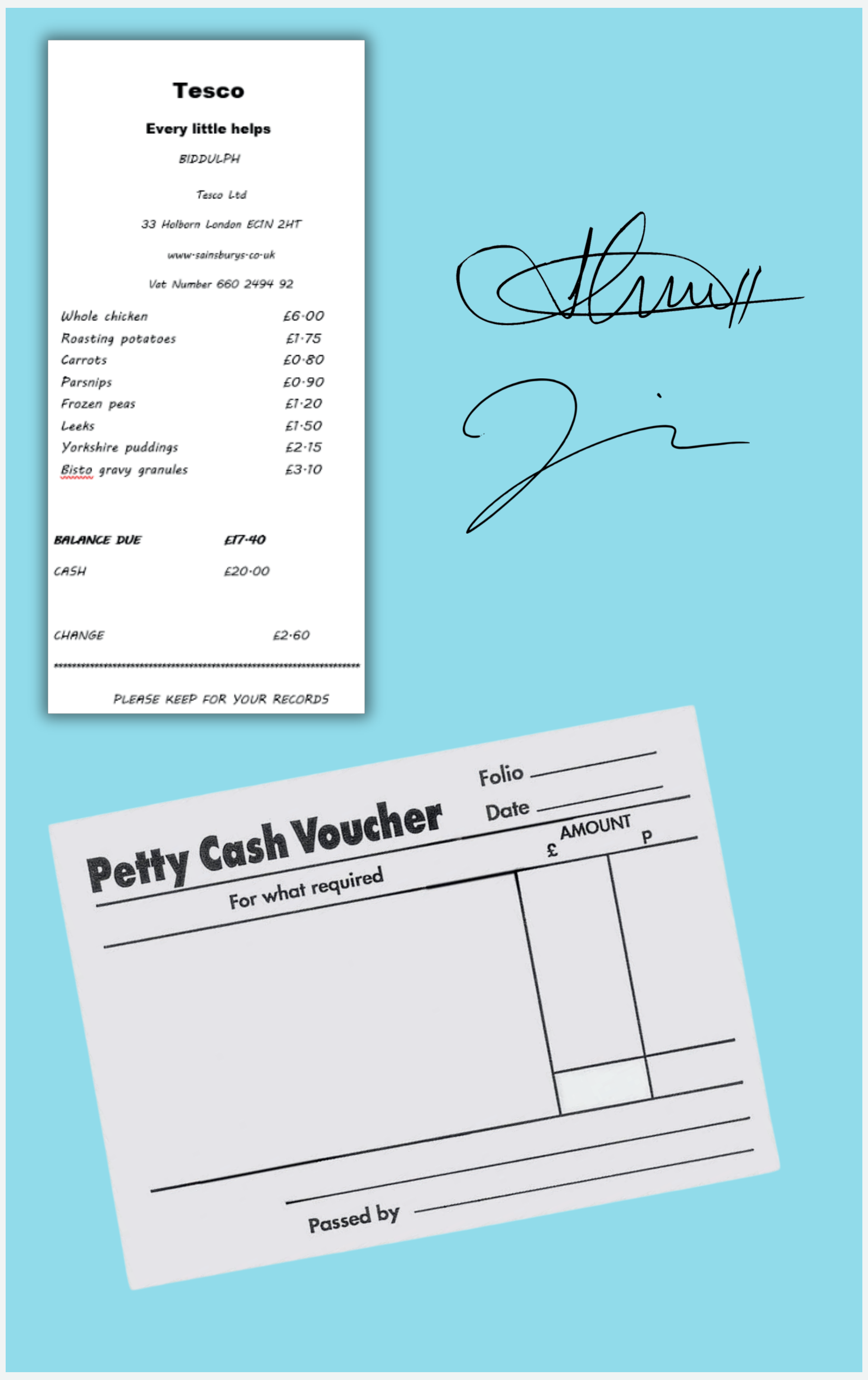
Cash which is spent with support from a staff member

You will need...

A receipt for the purchase, with a corresponding folio.

The signature of the staff member withdrawing and spending the cash.

The signature of a second member of staff who oversees and verifies the transaction - or 'L.W.' if you are lone working.



Cash which is given as 'personal money'

You will need...

The signature of the staff member withdrawing the cash.

The signature of the service user receiving the cash.

Signature (Client/Staff)	Signature (Staff)

Cash which was withdrawn but not spent, and subsequently returned

You will need...

The signature of the staff member withdrawing the cash.

The signature of a second member of staff who oversees and verifies the transaction - or 'L.W.' if you are lone working.

Signature (Client/Staff)	Signature (Staff)

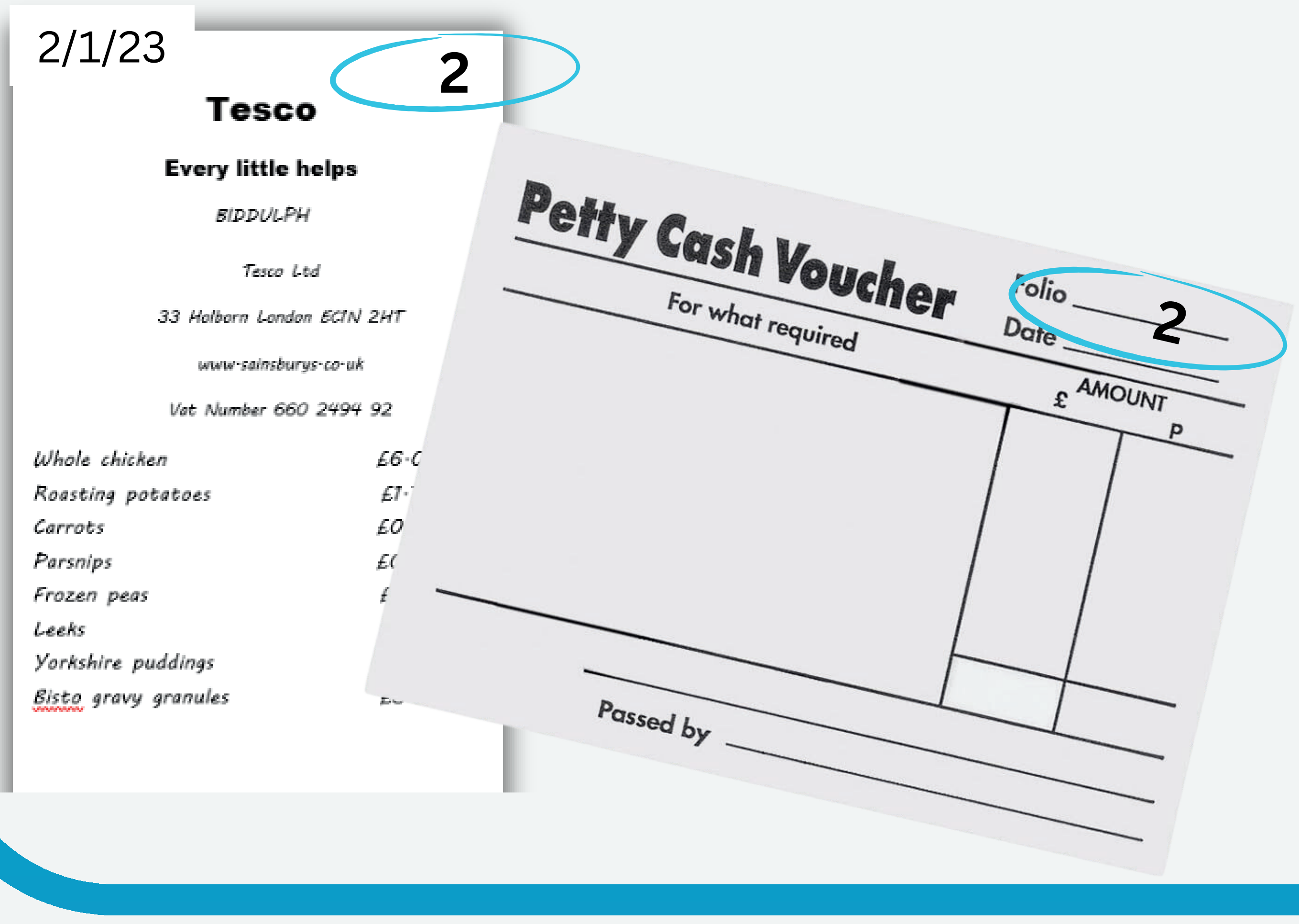
Service users do not have to provide a receipt for purchases made with personal money, as this money has been given to them to spend **independently**. Because there is no receipt to evidence the legitimacy of this transaction, it is **essential to obtain a signature** from the service user to verify that they received the money.

Whenever you have a receipt, you also need to complete a folio (sometimes called a 'petty cash voucher').

Next, how do you record this evidence against your transaction?

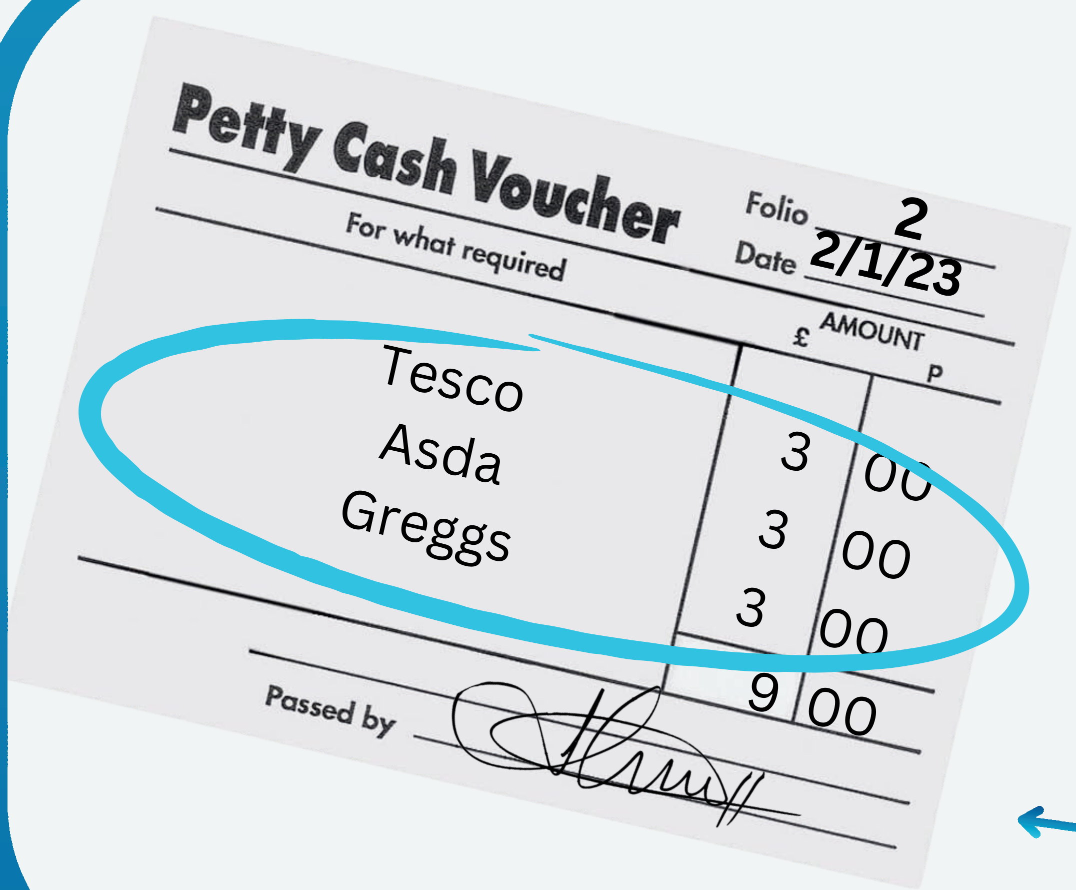
11 How to evidence a cash withdrawal in a money book

- Folios need to be completed for all withdrawals where money has been spent with support from staff, and a receipt has been received.
- They do not need to be completed for personal money, or money which was withdrawn and then returned in its entirety, because we do not hold receipts for these withdrawals.



First, you need to **number your receipt and folio** to indicate that they go together. Folio numbers should start from 1 at the beginning of the month and run consecutively until the end of the month. This is the case for all books, except for petty cash books, where the folio numbers start from 1 after rebanking.

Next, **record the date from the receipt onto the folio**. It is important to complete the folio on the same day that the money is withdrawn.



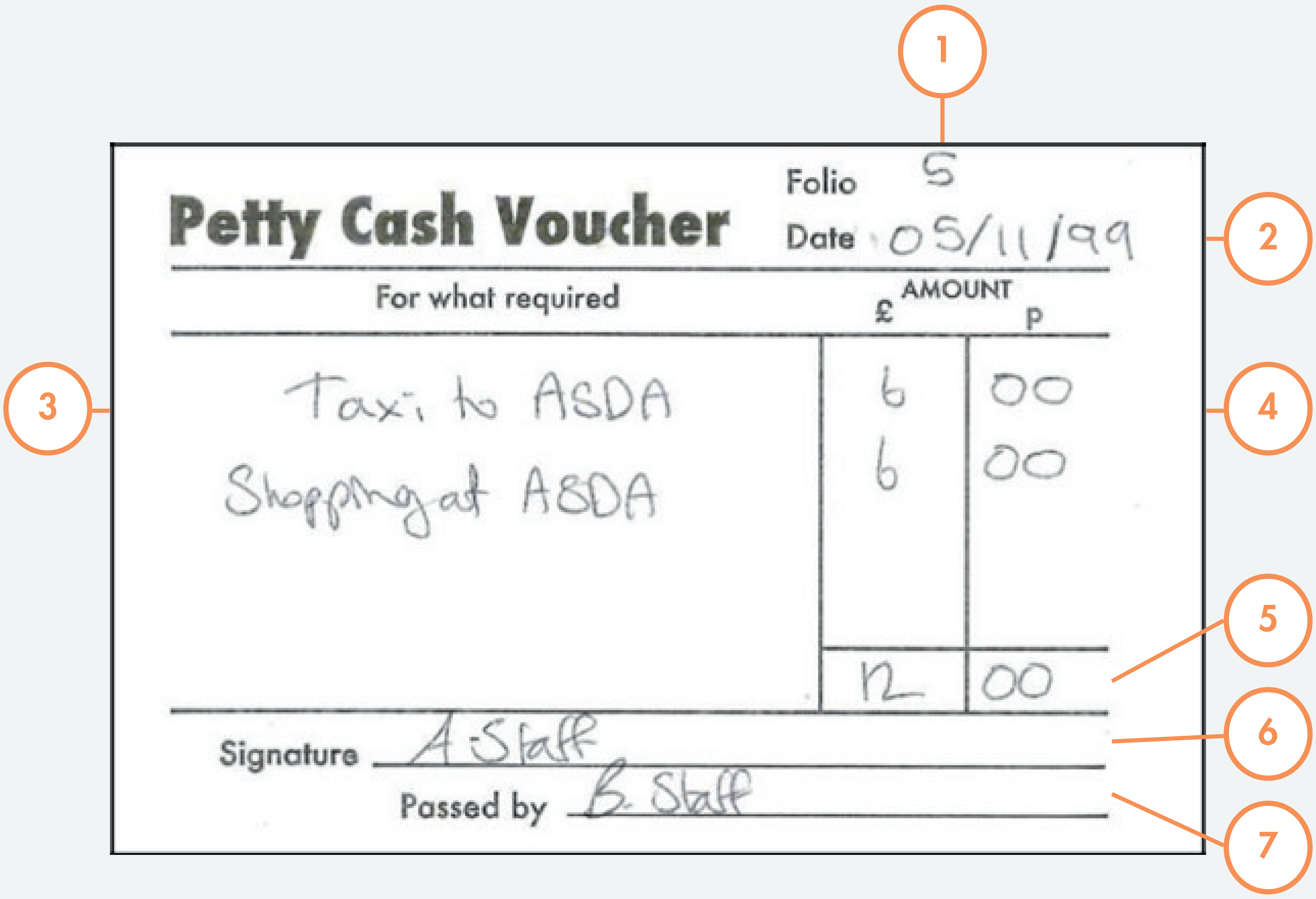
After you have recorded the folio number and date, you need to **provide details about where the money was spent**, and how much. You should record **one folio per cash withdrawal or outing**. If you spend the money in multiple shops, you can list them all on one folio. Use the '£', 'P', and total columns to record the expenditure of the individual receipts, and provide a total expenditure at the bottom.

Finally, provide your signature.

To record your evidence for your transaction, you need to record the number from your folio and receipt in the 'V' column. Sign the money book, and ask your colleague to countersign. If you are lone working, you can indicate 'L.W.'.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£10.00		
01/01/23	1	Money from cashed cheque 123	£40.00		£50.00		
02/01/23	2	Money for food shopping		£20.00	£30.00		

12 How to complete a folio


Petty Cash Voucher

Folio 5

Date 05/11/99

For what required	AMOUNT £	p
Taxi to ASDA	6	00
Shopping at ASDA	6	00
	12	00

Signature A Staff

Passed by B. Staff

1. Number the folio, starting with 1 at the start of a month. Write the same number in the ‘V’ column in the corresponding money book - ‘V’ for voucher!
2. Date the folio. This should match the date on the corresponding receipt.
3. Write a short description of what is on the receipt, e.g. taxi to ASDA.
    - This should not be itemised; recording the name of the service or shop that has been visited is sufficient.
    - If you have multiple receipts from one outing, record these on one folio.
    - If no receipt was provided, describe why a receipt was not provided.
4. Write the amount spent, with pounds in the left column and pence in the right column.
    - Record the total amount on the receipt rather than the price of every item purchased if multiple items were purchased.
    - Do not write any change received; a folio should only record the same information as a receipt, and change should be recorded in a money book.
5. Write the total amount spent at the bottom of the pounds and pence columns.
6. Sign the folio. The staff member who completed the purchase should sign the folio. The ‘passed by’ section should be signed by a manager or senior staff member during a Monthly Manager Check.
7. Staple the folio and receipt together, and archive alongside the relevant book.

13 How to record returning change

When you make a purchase using cash which you have withdrawn from a fund, you will often receive change that you need to return back into the fund.

- To do this, **record the change in the 'money in' column**, following the same procedure as recording a cash income deposit.
- **Use a clear description**, such as "change from food shopping" rather than just "change".
- Then, **record the same folio number** in the 'V.' column as you did for the withdrawal. This links the records together to show that the change is from that transaction.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£10.00		
01/01/23	1	Money from cashed cheque 123	£40.00		£50.00		
02/01/23	2	Money for food shopping		£20.00	£30.00		
02/01/23	2	Change from food shopping	£1.00		£31.00		

Retrospective Recording

'Retrospective recording' occurs when a fund withdrawal is not recorded as it occurs, but at a later point instead. This creates a lack of accountability for the support worker withdrawing the money, creates difficulty in recovering loss, and can cause it to look like there has been financial loss in the fund when there hasn't.

This -	***- Not That!***
Record withdrawals as you make them.	Record withdrawals after you return from an outing.
Record the money you withdrew, and then record any change returned.	Record the exact amount of money spent, e.g. £2.99 for a fidget toy.
Write full figures, e.g. £10.00.	Write incomplete figures. The figure could be amended, e.g. 10 to £100.00.
If you make an error, cross out the entire line and write your initials beside it.	Cross out the error and write on top in the same line. It is unclear when this amendment was made.

Record every withdrawal and deposit from a fund in the book at the time that it happens.

14 How to record and evidence transfers across funds

Sometimes, you will need to transfer money from one fund to another.
Most commonly, you might move money from a personal fund into a household or joint fund.

There are three key things to remember when you record a transfer:

1. **Individual transfers should be made on individual rows**. For example, if three service users pay into a household fund at the same time, their payments each need their own record.
2. **You do not need a folio for a transfer**, because there is no receipt.
3. **Service users with capacity to provide a signature should be asked to sign** to evidence the transfer. If this is not possible, two staff signatures are required.

RECORDING A TRANSFER

1. First, you need to record the money out of the first fund.
To do this, follow the cash withdrawal steps. Make sure that your description clearly states where the money is being transferred to.

Personal Money Book

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£40.00		
01/01/23		Transferred to Housekeeping		£10.00	£30.00		

2. Next, you need to record the money into the new fund. To do this, follow the cash income deposit steps. Make sure that your description clearly states where the money has come from.

Housekeeping Book

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£0.00		
01/01/23		From AM's personal fund	£10.00		£10.00		

EVIDENCING A TRANSFER

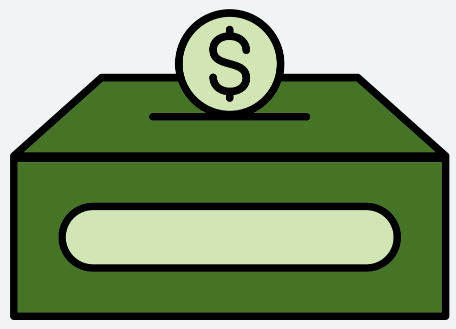
Because there is no folio or receipt, the money books for both funds act as evidence of the transfer.

For this reason, the descriptions need to clearly show where the money has been transferred from the first fund, and where it has come from when it goes into the new fund. Two signatures must be provided, or 'L.W.' if lone working.

15 Recording and evidencing a balance check

The balance of all **cash funds must be checked once a day as a minimum**, preferably during each shift handover.

Balance checks must be completed in addition to recording the balance **when you record any cash income deposits or withdrawals.**



- When you complete a balance check, you must count all of the cash in the fund and record the actual balance of the fund in the book.
- If there is a **discrepancy** between the balance which you have counted and the previous balance in the book, you should conduct a **recount**.
- If the issue persists, **escalate** as a finance incident.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£50.00		
2/1/23	2	Money for food shopping		£20.00	£30.00		
2/1/23	2	Change from food shopping	£1.00		£31.00		
2/1/23		Balance check			£31.00		

- You don't need to evidence your balance check with a receipt or folio, because a balance check is not a receipted transaction.
- Instead, you evidence that you completed the check by providing your **signature**. In doing this, you are taking responsibility for the accuracy of the check.

It is best practice to complete a **balance check with another member of staff**, who also counts the fund and verifies the check. If this is not possible at your service, you may conduct the check on your own and record 'lone worker' or 'L.W.' in the second signature column.

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£50.00		
2/1/23		Balance Check			£50.00		
3/1/23		“			£50.00		
4/1/23		✓			£50.00		

Remember: you should never use " ditto marks.

Replacing 'balance check' with symbols like ticks or ditto marks leaves room for ambiguity and the possibility for the description to be overwritten.

16 Recording and evidencing a page total check

- Page total checks should be carried out when a page is completed and by the same person who completed the last row of the page.
- Page total checks are a tool to help identify errors on the page.

Date	V. No	Transaction details	Cash Box: Money in	Money out	Balance
		Balance carried over from previous sheet			£10.00
1/1/23	1	Money from cashed cheque 123	£40.00		£50.00
1/1/23		Balance check			£50.00
2/1/23	2	Money for food shopping		£20.00	£30.00
2/1/23	2	Change from food shopping	£1.00		£31.00
2/1/23		Balance check			£31.00
3/1/23		Balance check			£31.00
4/1/23	3	Money out for cinema		£20.00	£11.00
4/1/23	3	Change from cinema	£6.00		£17.00
4/1/23		Balance check			£17.00
5/1/23		Balance check			£17.00
6/1/23		Balance check			£17.00
7/1/23		Balance check			£17.00
8/1/23		Balance check			£17.00
9/1/23		Balance check			£17.00
10/1/23		Balance check			£17.00
Totals check for the sheet			£ 47.00	£ 40.00	£
		Balance carried forward from previous page	Total Money In	Total Money Out	Final Balance

First, total the amount deposited into the book by adding up the 'Money In' column.

(£40.00 + £1.00 + £6.00)

Second, total the amount withdrawn from the book by adding up the 'Money out' column.

(£20.00 + £20.00)

Next, calculate the page total check using the following equation:

Opening balance + total money in - total money out = page total

In this instance, the calculation would look like:
£10.00 (opening balance) + £47.00 (total money in) - £40.00 (total money out) = £17.00

10/1/23		Balance check			£17.00		
Totals check for the sheet			£ 47.00	£ 40.00	£ 17.00	Page checked by:	
		Balance carried forward from previous page	Total Money In	Total Money Out	Final Balance		

After you complete the page total check, **count the money in the tin to confirm** that it is correct.

If your calculation does not match the balance on the last row, then follow these steps:

- Double-check your calculation to confirm it is correct.
- Check that money 'in' and 'out' has been recorded in the right columns.
- Check individual rows for errors. If the error is found, a note needs to be made in the comments section and signed.

If the error cannot be found after investigation, please advise the service manager and complete an incident report. The Internal Audit team should be copied into this correspondence.

17 How to follow up financial incidents

WHAT SHOULD I DO IF THE AMOUNT OF MONEY IN THE FUND IS DIFFERENT TO THE RECORDED BALANCE IN THE BOOK?

Count the fund twice to be certain that money appears missing.

↓

Check whether **any previous issues** were identified in comments in the fund's money book.

↓

Check other funds in case the money has been placed in the wrong fund.

↓

Check recent receipts and folios against recorded transactions, in case a transaction was not recorded, or recorded incorrectly.

↓

Submit an **Incident Report** describing the issue to incidents@creativesupport.co.uk. If relevant to the incident, providing evidence will help to expedite incident processing, e.g. scans of money book pages, receipts, and folios.

↓

The **Internal Audit team will be in touch** to discuss how this incident can be prevented from re-occurring.
Internal Audit will also advise on who the responsible party may be.

For full guidance, please refer to Guide 7: Incident Management.

Example of correct recording procedure

	V.		Cash Box				
Date	No	Transaction details	Money in	Money out	Balance	Signature (Client/Staff)	Signature (Staff)
		Balance carried over from previous sheet			£52.00		
01/04/24		AM balance check			52.00	Mel A.	SL
01/04/24		PM balance check			52.00	Hwaite	[illegible]
02/04/24		AM balance check			52.00	Mel A.	Tom C.
02/04/24	1	Money for shopping		20.00	32.00	Mel A.	JL
~~02/04/24~~	~~1~~	~~Change from ASDA~~	~~3.41~~		~~35.41~~		
02/04/24	1	Change from ASDA	3.66		35.66	JL	SL
02/04/24		PM balance check			35.66	JL	SL
03/04/24		AM balance check			35.66	Mel A.	Tom C.
03/04/24	2	Money for café		10.00	25.66	SL	Mel A.
03/04/24	2	Café change	3.55		29.21	SL	Tom C.
03/04/24	3	Money from bank	200.00		229.21	Hwaite	Mel A.
03/04/24		PM balance check			229.21	Hwaite	[illegible]
04/04/24		AM balance check			229.21	Tom C.	L. W.
04/04/24	4	Taxi		10.00	219.21	SL	Tom C.
04/04/24	4	Taxi change	2.00		221.21	SL	Tom C.
Totals check for the sheet			£209.21	£40.00	£221.21	Page checked by: SL	
		Balance carried forward from previous page	Total Money In	Total Money Out	Final Balance		

*JL

COMMENTS

JL* 02/04/24 Miscounted change.

For further assistance with completing this book, please refer to the **Transactions Guide**.

Signature List

Sign to confirm that you have read and understood the guide to ***Recording Transactions in a Money Book,*** and that you have raised and resolved any queries with the service manager or the Internal Audit team.

Print Name in Capitals	Job Role or Description	Signature