Control plan — three checks for 71 % of returns

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Ranked by documents spared · fictional document

> **Fictional document — demonstration example**
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> **Fictional document**, produced for the demonstration. **The checks are written, measured over three financial years and ready to run alongside the usual check** for a fortnight — **if their output adds nothing, they stop at a word.**

M57 is the chart of accounts for local authorities: it states which account every item of expenditure and revenue must be posted to. Certified service is the confirmation that the work has actually been delivered before the expense is paid. The assigned public accountant is the one who pays the expense ordered by the authorising officer, and who refuses it if a document is missing.

The three checks to open, in this order

Check	What it verifies	Documents spared per year	What it produces when it stops a document

1 — Certified service	**Presence and legibility of the document confirming delivery**	**2,960**	**Named document request to the spending department, payment order suspended**
2 — M57 posting	Match between the account used, the chart of accounts and internal guidance	**1,610**	**Corrected entry proposed, with the account used and the account retained**
3 — Uniqueness of the document	**Supplier, amount, call-off order reference and date of certified service**	**780**	Both documents set side by side
Subtotal	—	**5,350 — 71 % of returns**	—
4 — VAT split	Allocation between ancillary budgets	534	**Opening deferred to the first quarter, with no effect on workload**

The written posting rule — the case of the 612 cleaning payment orders

Element	Content
Finding	**612 cleaning-service payment orders posted as supplies over three financial years**
What was written	**A posting rule in the form of the department's internal guidance, covering all 612 cases**
What comes with the rule	The account used, the account retained, and the number of payment orders concerned per year
What stays with the municipality	**Settling the rule — one decision instead of 612 case-by-case judgements**

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That is the difference between flagging a gap and treating its cause. A check that raises the same gap 612 times consumes 612 readings; **a written rule, settled once, removes them all and leaves the trace of the decision.**

The proposed trial fortnight

Step	Duration	Who decides
The three checks run alongside the usual check	**One fortnight**	—
Comparison of the two outputs, line by line	**One hour**	**The head of the finance department**
Bringing into force, or stopping	immediate	**The head of department — one word either way**

> **On the trial batch of 312 documents, the three checks stopped 25 documents**, and **22 of the 25 would have come back from the spending department ten days later.** The check creates no work: **it brings it forward by ten days and removes the second pass.**

For the authority to settle

Date of the trial fortnight and batch selected: _____

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