
Bank Reconciliation Training Course: Unreconciled Items, Imprest Floats, Voucher Checks and Counts

2 – 6 May 2027
Manama





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Programme Summary

Bank reconciliation is the subject of this one-week training course for finance managers, chief accountants and cash supervisors at operational to managerial level, ending in a cash control pack for one finance team. Cash records and bank statements rarely agree without work, and petty cash floats attract small losses that go unnoticed. The programme moves from reconciliation purpose to unreconciled items, imprest floats, voucher checks, segregation of duties and surprise counts, applied to a team the participant selects. Mars Training Centre UK delivers this programme on bank reconciliation to mixed-organisation cohorts.

The Business Case

Cash is the easiest asset to misstate and the easiest to misuse. When reconciliations are late and petty cash is loosely run, errors age, shortages go unexplained and auditors raise the same findings every year. Retailers, hospitals, contractors and public bodies that reconcile on a fixed calendar and run floats on the imprest system can close faster and answer questions about cash with records.

- Unreconciled Item Age: Falls as outstanding items are cleared against a set escalation timetable.
- Cash Shortage Exposure: Falls as floats are sized, vouchered and counted without notice.
- Audit Finding Repeats: Fall as control exceptions are logged and closed before year end.

Principles and Evidence Base

- Bank Reconciliation Process: Compares the cash book with the bank statement and explains each difference, as practised in Sessions 1 and 2.
- Imprest System: Keeps petty cash at a fixed float restored by vouchered replenishment, applied in Session 3.
- Segregation of Duties: Separates holding, recording and approving cash, applied in Session 4.

Intended Participants

- Finance managers who own the month-end close and sign off cash reconciliations.
- Chief accountants who review reconciling items and report cash positions.
- Cash and treasury supervisors who prepare statements and bank matching.
- Branch and site administrators who hold petty cash floats and vouchers.
- Internal control and audit coordinators who test cash controls.

Typical functions include retail groups, hospitals, construction firms and public sector bodies.



Learning Outcomes

1. Participants will be able to construct a bank reconciliation from a cash book and a statement.
2. Participants will be able to diagnose reconciling items as timing differences or errors.
3. Participants will be able to prioritise unmatched items by age and amount for escalation.
4. Participants will be able to evaluate a petty cash float against the imprest system.
5. Participants will be able to design voucher checks and surprise counts for a float.
6. Participants will be able to justify a segregation of duties matrix and its exceptions to an audit committee.

Programme Structure

Day 1: Bank Reconciliation Foundations

What must a reconciliation prove, and which records does it compare?

- Reconciliation Purpose Statement
- Cash Book and Bank Statement Map
- Reconciling Item Taxonomy
- Cut-Off Rule Sheet
- Reconciliation Calendar

Day 2: Unreconciled Items and Month-End Matching

Which differences are timing, which are errors, and how are they cleared?

- Outstanding Item Ageing Schedule
- Deposits in Transit Test
- Bank Charge and Error Log
- Unmatched Item Escalation Table
- Reconciliation Review Checklist

Day 3: Imprest Floats and Voucher Checks

How is a petty cash float sized, spent and replenished with evidence?

- Imprest Float Sizing Sheet
- Payment Voucher Standard
- Voucher Check Sample
- Replenishment Request Form
- Float Policy Outline



Day 4: Segregation of Duties and Surprise Counts

Who may hold, count, record and approve cash, and how are gaps found?

- Segregation of Duties Matrix
- Surprise Count Procedure
- Cash Shortage and Overage Report
- Authorisation Limit Table
- Cash Control Exception Log

Day 5: Cash Control Pack for One Finance Team

Do the reconciliation, float and count controls support one cash control position?

- Applying the Session 2 Outstanding Item Ageing Schedule
- Testing the Session 3 Voucher Check Sample
- Reviewing the Session 4 Segregation of Duties Matrix
- Checking the Session 4 Cash Control Exception Log
- Completing the Cash Control Pack

Methodology

The programme uses a data workshop method built on a shared case of a mid-sized organisation with several bank accounts, a month of cash book entries and three petty cash floats. Participants build each artefact on prepared statements and vouchers, then adapt it to a team they know, with written facilitator feedback in every session.

- Suggested activity: Matching a cash book to a statement and ageing every open item.
- Suggested activity: Checking a bundle of vouchers against a float and writing the replenishment request.
- Suggested activity: Presenting a control exception log to a mock audit committee.

Capstone Output

Each participant completes a cash control pack for one finance team. It holds a completed bank reconciliation, an outstanding item ageing schedule, a float sizing sheet, a voucher check sample and a segregation of duties matrix. The pack is used at work to tighten the month-end calendar, brief the finance director and prepare for audit questions on cash.



Frequently Asked Questions

Is bank reconciliation training suitable for supervisors who prepare reconciliations but do not review them?

Yes. Bank reconciliation is taught through statements and templates, assuming responsibility for cash records or petty cash but no earlier work designing controls.

Which principles does bank reconciliation training rest on?

Bank reconciliation training rests on the bank reconciliation process, the imprest system for petty cash and segregation of duties, applied to cash books, statements and vouchers.

How is the pack from bank reconciliation training used at work?

You use the cash control pack to tighten the month-end calendar, brief the finance director and prepare for audit questions on cash.

How does bank reconciliation differ from general ledger control training?

Bank reconciliation centres on matching cash records to statements and running floats, while general ledger control training covers journals, account reviews and period close across all accounts.