SILKSTONE PARISH COUNCIL

INTERNAL AUDIT CHECKLIST 2018

		Checked			UPDATE FOR 2018		
Document Checks		Yes/No	Dated	Minute No	Comments		
Management Systems							
1	Code of Conduct		03-Sep-12	12-086	Silkstone PC adopted NALC 's revised code of conduct in Sept 12. No change		
2	Councillors Register of Interests		08-May-17	17-006	Register of interests uchanged slips signed by councillors.		
	& Councillor resignation/co-option		06-Nov-17	17-104	Susan Wareham resigned		
			08-May-17	17-004	Steve Fletcher resigned		
			04-Sep-17	17-072	Chrissie Yates co-opted		
			08-Jan-18	17-139	Alan Thompson co-opted		
3	Standing Orders		07-Sep-15	15-063	Standing orders last amended Sept 15		
4	Financial Regulations		09-May-16	16-029	Financial regulations updated 9 May 16.		
5	Insurance		01-Sep-16	16-041	New policy with Zurich from October 16. Trim Trail added April 17.		
6	Asset Register		01-Apr-18		Petrol leaf blower added		
7	Risk Assessments		05-Feb-18	17-156	Risk Assessment review completed by KC/RB, now being updated for GDPR		
8	Policies		06-Jun-16	16-044	Grants Awarding policy review		
			04-Dec-17	17-125	Internal Audit checklist		
			04-Jul-16	16-061	NALC Disciplinary and Grievance policy adopted		
			04-Jul-16	16-062	NALC Open Media policy adopted		
			04-Jul-16	16-063	Revised Guide to Proactively Published Information adopted		
			04-Dec-17	17-125	Media Policy adopted		
			05-Feb-18	17-156	Risk Management Policy adopted		
			05-Feb-18	17-156	Business Continuity Plan updated and adopted		
			04-Dec-17	17-125	Retention of Documents Policy adopted		
			04-Dec-17	17-125	Community Engagement Strategy revised and adopted		
			04-Dec-17	17-125	Complaints Procedure adopted		
			04-Dec-17	17-125	Terms of Reference for Media Working party		
			04-Dec-17	17-125	Terms of Reference for Silkstone Playing Fields Committee		
			04-Dec-17	17-125	Terms of Reference forPlanning Committee		
			04-Dec-17	17-125	Terms of Reference for Policy Committee		
			04-Dec-17	17-125	Terms of Reference for Twinning Committee		
			05-Dec-16	16-146	Clerk Appraisal form adopted		
			05-Dec-16	16/146	Member feedback from adopted		
			04-Dec-17	17-125	Training Statement of Intent adopted		
			04-Dec-17	17-125	Terms of Reference for Staffing Committee adopted		

			04-Dec-17	17-125	Terms of Reference for Neighbourhood Plan Steering Group noted		
			04-Dec-17	17-125	Terms of Reference Finance Committee		
9	Clerk/RFO Contract of Employment &		04-Dec-17	17-125	Reviewed and approved		
	Job Description						
10	Quality Council Requirements				Reaccreditation awarded December 16		
11	Huskar Community Rooms		06-Nov-18	17-115	Final retention release October 17		
					Repairs to entrance door following break in -		
12	*Are Health & Safety assessments, including*				RoSPA inspect Trim trail and MUGA annually via BMBC contract.		
	playground checks, undertaken and						
	filed correctly ?						
13	*Is Employer Liability cover in place ?*				Yes. Certificate on display in community room of Pavilion		
14	*Are back up files kept for all electronic*				Cloud back up		
	information?						
Accounts Management							
15	Approved Budget		09-Jan-17	16-168	Budget for 17/18 approved at the Parish Council meeting in January 17		
					Total required from Barnsley MBC £75,000 = precept £ 70,365 and council tax support grant £4,635		
					Budget for 18/19 approved at the Parish Council meeting in January 18		
					awaited		
16	Payments process & Schedule				invoice payment schedule		
					approved		
17	Receipts process & Schedule				All cheque payments issued with a receipt by post or e-mail		
					Cheques banked by RFO by post or at branch. Receipts schedule updated and any relevant records		
					updated eg. Hanging basket sponsors schedule, newsletter advertisers schedule		
18	Bank Reconciliation				Receipts and payments schedules regularly updated and back up Bank Rec and Budget monitor		
					presented to council quarterly as part of Finance Report along with new Reserves report.		

19	Vat Return				Vat returns submitted at least quarterly. Not currently reported to Council but will be an agenda item from May 18		
20	Bank Accounts/Mandate Review				Bank mandate updated when Steve Fletcher and Susan Wareham left the Council and Chrissie Yates joined.		
					Will be updated again at the May meeting to add Alan Thompson to the signatory list.		
21	Annual Return/year-end				Annual return/year end accounts to be presented to Council at their meeting on 14 May along with statement		
					of accounts variances for the external auditor. External auditor changes this year to PK Littlejohns.		
22	PAYE/NI and Pension payments				Clerk/RFO uses HMRC BPT - real time for calculation of payroll and direct online submission to HMRC.		
					Clerk paid monthly. £1,100 by standing order and remainder by cheque at the monthly council meetings.		
					Tax & NI paid to HMRC monthly		
					Pension contributions paid to SY Pensions Authority monthly for Clerk.		
					2 newsletter deliverers paid through payroll quarterly. (2 new deliverers start for the summer edition)		
					Year end payroll completed and P60's issued.		
23	*Under approved budget, are significant*				Yes . Variance column added to budget monitor.		
	variances reported to Council ?						
24	*Are receipts and payments ledgers up to date,*				IA to check R& P schedules		
	complete and arithmetically correct ?						
25	*Are purchase invoices retained for all*				Yes. Sample invoice/order check		
	purchases, authorised and matched to						
	purchase orders ?						
26	*Are purchase orders raised for all purchases ?*				Yes. IA to look at order book on computer.		
27	*Petty cash and charge card - are procedures*				Only left in Petty Cash once this is used then no more Petty cash will be used. Clerk/RFO has sole use of the		
	followed, receipts kept and authorisation				charge card.Receipts retained and attached to charge card statement and included on invoices for payment		

	made ?				schedules monthly for approval.		
28	*Is the Annual Report published as required ?*				Annual report included in the June edition of the Parish newsletter and uploaded to the website.		
Audit Trail							
29	Sample Order/ Invoice / payment check						
30	Legislation changes to consider				GDPR legislation is being considered and a DPO to be appointed from Barnsley MBC. Privacy notices to be issued		
					to all staff and councillors. Training to be held by BMBC in June which Clerk + 1 councillor will attend.		
					Information audit started and clear out of all old files in Pavilion has started.		
Internal Auditor Additional Comments							
Signed		Dated					
	David Hughes						
	Internal Auditor						
	Silkstone Parish Council						