



# Billing Parish Council

## Internal Control Procedure

### 1 Scope

#### 1.1 Financial

It is a requirement that the Parish Council ensures that its financial management is adequate and effective and that the council has a sound system of internal control which facilitates the effective exercise of their functions and which includes arrangements for the management of risk.

#### 1.2 Non-Financial

At the time of the internal financial monitoring, it would be of benefit to the Parish Council to complete a check list of required documents.

### 2 Responsibilities

It is the responsibility of the Parish Clerk to ensure that all documents are available for inspection within one weeks' notice of a Councillor requesting a date to carry out an internal monitoring inspection.

It is the responsibility of the Parish Councillor to conduct the monitoring inspection and report the findings to the following Parish Council meeting.

Councillor	Month	Inspection by	Parish Council Meeting	Documents
Councillor	June	End of first week July	July	Internal Monitoring Report
Councillor	September	End of first week October	October	Internal Monitoring Report
Councillor	December	End of first week January	January	Internal Monitoring Report
Councillor	March	End of first week April	April	Internal Monitoring Report

### **3 Method**

There is a check list to be completed on a quarterly basis' this is to be completed by the Councillor responsible for Internal Control, signed by both the Councillor and the Clerk. Once signed this should be submitted to the Clerk for inclusion on the next month's Parish Council meeting agenda.

After the Parish Council meeting has been completed and the Councillor has reported their findings of the inspection, any actions arising should be addressed and confirmed at the following inspection.

The monitoring form can be found in Appendix A.



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### Appendix A

Once completed all inspections should be filed and retained for a period of twelve months.

	Task	Seen		If 'No' then comment required	Completed
		Yes	No		
Financial					
1	Bank statements for all accounts filed				
2	Bank reconciliation completed for previous month				
3	Invoice folder completed for previous month				
4	Banking received completed for previous month				
5	Date of last VAT refund?				
6	Cash/cheques received banked for previous month				
Payroll (administered by Small Business Payroll Co)					
7	Payroll analysis completed and monthly pack filed for previous month				
8	TAX and NI paid to date				
9	Pension Contribution				
Minutes					
10	Minutes signed, dated and filed from previous month				
Playing Field/Pavilion Hire					
11	Form, Insurance, payment for each event booked and keys returned where applicable				
Miscellaneous					
12	Notice Boards and website up to date				
13	Risk Assessments up to date				

General Comments/Recommendations to improve service
<ul style="list-style-type: none"><li>Discuss with Clerk/Raise at Parish Council Meeting (*delete one)</li></ul>



**Audit Completed**

Councillor ..... Dated .....

Clerk/RFO .....

**Actions Completed**

Councillor ..... Dated .....

Clerk/RFO .....