

Diocese of Natal

Parish Internal Audit Questionnaire

Parish

Date of Internal Audit

TICK THE APPROPRIATE COLUMN

1.	RECEIPTS	YES	NO
1.1	Collection to be counted by two people		
1.2	Collection monies to be checked by two independent people and banked intact		
1.3	Banking sheets to tie up with bank statement		
1.4	Parishioner planned giving must be appropriately updated		
1.5	Feedback must be given to planned givers. Planned giving recorder to send out regular statements		
2.	PAYMENTS		
2.1	Cheque signatories/bank mandates to be approved by Parish Council		
2.2	Two cheque signatories for cheques and electronic funds transferred		
2.3	Cheques must be crossed and endorsed "Not Transferrable" except those for petty cash		
2.4	There must be segregation of duties of those who prepare/compile electronic transfers and those who release electronic transfers		
2.5	Purchase of motor vehicles and major capital expenditure on buildings to be approved by the Board of Trustees		

2.6	Cheque signatories to make sure that there is adequate supporting documentation for any payment made Original documentation must support each claim, be stamped paid and cross referenced to the relevant cheque or EFT numbers.		
2.7	The cheque signatories should be current office bearers i.e. officials who have been elected at the most recent vestry meeting.		
2.8	Confirmation from bank that those in 2.7 are the cheque signatories		
3.	ACCOUNTS		
3.1	Proper monthly accounts (income, expenditure and balance sheet) must be prepared for Parish Council and tabled at Parish Council and approved		
3.2	Feedback on the accounts (in 1 above) must be given to Parishioners preferably monthly and at least quarterly		
3.3	The Bank Reconciliation Statement must be independently reviewed.		
4.	VESTRY		
4.1	Annual Financial Statements must be prepared and audited and placed before Vestry for approval		
4.2	Budget to be placed before Vestry for approval		
4.3	Treasurer to be elected at Vestry		
4.4	Auditor to be appointed at Vestry		
4.5	Churchwardens to be elected at Vestry		
4.6	Parish Council to be elected at Vestry		
4.7	Synod Representatives to be elected at Vestry		
5.	MINUTE BOOK/REGISTERS		
	All minute books/registers must be kept up to date and kept in a fireproof safe		
5.1	Vestry minute book.		

5.2	Parish Council minute book.		
5.3	Other minute books.		
5.4	Church Services		
5.5	Parishioners and Communicants (Parish Roll)		
5.6	Baptisms		
5.7	Marriages		
5.8	Confirmations		
5.9	Burials and Cremations		
5.10	Fixed Asset Register		
6.	RECORD RETENTION (COMPUTER BACK-UPS)		
6.1	Records must be kept in terms of the Bylaw on Records. Disposal Bylaw No. 1 of 2007		
6.2	Computer back-up must be done regularly and kept in a fire proof safe. After month end to keep a back-up off site.		
7.	STAFF The Parish must adhere to the provisions of Act 24 (11) of the Acts of the Diocese with regard to the employment of lay persons.		
8.	COMPLIANCE WITH EXTERNAL STATUTES The Churchwardens must comply with the provisions of the Income Tax with regard to the taxation of clergy and staff. The churchwardens must comply with the proper declaration of income and expenditure for income tax and PBO purposes.		
9.	BEQUESTS		
	All bequests over and above R100 000,00 shall be paid to the Diocesan Board of Trustees who shall hold the bequest in trust for the Pastoral Charge for the purpose of giving effect to the terms of such bequest.		

14. SPECIAL TRUSTS OPERATING AT PARISH LEVEL

(The Board of Trustees need to know if there are special trusts operating at Parish for the purposes of our Public Benefit Organization status. The Board of Trustees do not encourage the operating of special trusts at Parish level)

List

<u>NAME OF TRUST</u>	<u>PURPOSE</u>

15. INTERNAL AUDIT CARRIED OUT BY

Date

Signature

REVIEW BY BISHOP/DIOCESAN SECRETARY

Date

Signature Bishop

Date

Signature Diocesan Secretary