

Internal Audit Plan for Burn Parish Council

Reviewed and agreed by members at the 24 February meeting 2022

Minute Number: 022214

- An independent internal auditor shall be appointed as soon as possible in the New Year and before the end of the financial year.
- The internal auditor shall check to ensure that the council's cash book is kept and balanced accurately.
- Systems to ensure the accuracy of **financial transactions** within the council's internal risk management control shall be scrutinised and reported on in order to comply with the council's annual governance statement.
- The council's risk assessment policy shall be checked and its perceived effectiveness reported on.
- Systems to ensure the annual review of Standing Orders and Financial Regulations shall be checked and reported on.
- Systems for checking invoices, recording and approving payments and the recording of these in agendas and minutes shall be scrutinised.
- Systems for recording and claiming VAT shall be checked.
- Arrangements for internal checks and audits of financial dealings shall be checked
- Systems for budget setting, precept requests and receipt, for the council receiving regular checks on progress reports re expenditure versus budget and banking arrangements shall be checked.
- Check that there is a separate list for S137 payments and that these are recorded accurately showing the initial allowance and amount remaining.
- Check whether the Annual Return, if appropriate, has been completed and a bank reconciliation and explanation of variances prepared.
- Check signing and initialling of minutes.
- Check any comments from previous audit and whether these have been dealt with.
- Check whether an annual review of effectiveness of the internal audit has been completed.
- Check to ensure the council has registered as an employer with HMRC for PAYE and NIC.
- Check to ensure the council has notified the Information Commissioner's Office under the Data Protection Act 1998
- Check to ensure compliance with the requirements of the GDPR regulations