

**WEST WYCOMBE PARISH COUNCIL
INTERNAL AUDIT PLAN
FINANCIAL YEAR 2018/19**

For the financial year 2018/19 the following internal audit activities are planned:

1. July 2018 – Interim review

- Examine the start of year accounts and the annual risk assessment.

2. During the year – Review of transactions

- Two sets of minutes selected at random and the financial actions specified within them traced through the Cash Book and supporting paperwork.
- For the months concerned, all financial transactions will be followed through the bookkeeping and the supporting paperwork and documents examined.

3. April/May 2019 - Annual review

Examine the accounts and documentation available for the financial year 2018/19 and the year-end accounts including:

- the annual budgeting process;
- the finalised budgets and precept request for 2019/20;
- scanning all minutes for the financial year;
- the accounts for each month;
- the final year-end accounts; and
- the Cash Book, Burial Records, Insurance Certificate and the adopted *Standing Orders, Financial Regulations and Procedures for the conduct of Parish Council meetings* (the Standing Orders).

Apply the key control tests provided in the *Suggested Approach to Internal Audit Testing*.

4. Recommendation of any improvements

If necessary, recommend any improvements to the Council.

Lesley Hewitt
Internal Auditor to WWPC
1 May 2018