

**WEST WYCOMBE PARISH COUNCIL  
INTERNAL AUDIT PLAN  
FINANCIAL YEAR 2020/21**

For the financial year 2020/21 the following internal audit activities are planned:

**1. July 2020 – 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 2021 - Annual review**

Examine the accounts and documentation available for the financial year 2020/21 and the year-end accounts including:

- the annual budgeting process;
- the finalised budgets and precept request for 2021/22;
- 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 June 2020