# Internal Audit Plan 2017-18- Bayston Hill Parish Council

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| October 2017 | Review of Previous Year’s Annual Return & Internal & External Audit Findings |
|  | Follow Up on Outstanding VAT Returns for 2015/16 & 2016/17; to determine accuracy of restatement of AR with regard to debtors |
|  | Review Effectiveness of Council’s System of Internal Controls; relating to Receipts & Payments; Bank Reconciliations Review and Petty Cash. |
|  | Review Council’s Ongoing Risk Assessment Process |
|  | Carry out an independent bank reconciliation, to determine accuracy of accounting system |
|  | Review formation of new Council; Councillors Acceptance of Office & DPIs |
| January 2018 | Review any ongoing concerns highlighted in above |
|  | Review Budget Monitoring Process |
|  | Examine Budget Setting for 2018/19 & Precept setting process |
|  | Sample test a number of Receipts & Payments |
|  | Review VAT returns for year to date |
|  | Review Council’s Risk Assessment |
| February/March 2018 | Carry out detailed testing of Payroll, Pensions |
|  | Examine insurance and fixed asset register |
|  | Examine website & whether Council meets Transparency Requirements |
|  | Review effectiveness of Council’s Systems of internal controls |
|  | Review any ongoing concerns highlighted in above |
| April/May 2018 | Review year end bank reconciliations, petty cash. |
|  | Consider Reserves held; and General Reserves |
|  | Examine year end VAT situation and prepayments & accruals |
|  | Examine Annual Return 2017-18 if complete |
|  | Review any ongoing concerns highlighted previously |