

Sandon Parish Council  
Internal Audit Plan 2021- 22

Ref	Aspect to be audited	Focus of audit	Improvement actions previously identified & findings of the current audit	Status of actions	Comments / new risks / areas for improvement	Date SPC notified
1	Any shortcomings identified during the previous <u>external</u> audit.	Determine if appropriate corrective actions were agreed and have been implemented				
2	Any shortcomings identified during the previous <u>internal</u> audit.	Determine if appropriate corrective actions were agreed and have been implemented				
3	Any shortcomings identified during previous RoSPA safety inspection.	Determine if appropriate corrective actions were agreed and have been implemented				
4	Financial & Business Risks Register	Check date last reviewed, select 2 risks from Register and check that agreed safeguards are being implemented and identify any improvements felt necessary				
5	Financial Regulations	Check date last reviewed; select an actual practice and compare with process specified, note any discrepancies and assess if these pose increased risk				
6	Standing Orders	Check date last reviewed, select an actual practice and compare with processes specified, note any discrepancies and assess if these pose increased risk				
7	Audit trail of sample financial transactions	Select a payment and a receipt from a bank statement, follow these back through their paperwork trail to confirm accuracy of record keeping and that the required approvals and safeguards were applied				

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8	Common audit pitfalls & new legislation introduced since last audit.	<p>Assess Parish Council compliance with latest Transparency Act guidelines</p> <p>Review 2020 External Audit guidelines and procedure and check that Parish Council is compliant.</p> <p>Review 2018 Data Protection Act guidelines and procedure and check that Parish Council is compliant.</p>				
9	Annual Accounts and Annual Return	<p>Confirm that the last (2020) Annual Accounts reflected the financial transactions of the Council for that year by test reconciliations with bank statements.</p> <p>Was section 4 – Internal Audit Report completed on the previous (2020) Annual Return?</p>				
10	Audit reporting	<p>Was the previous (2020) internal audit report presented to and accepted by the Council, and did the Council complete an Audit Effectiveness assessment?</p> <p>Were the required notices advising electors of their rights displayed on the web-site?</p>				
<p><u>Acceptance of 2020-21 Audit Plan by Sandon Parish Council</u></p>					<p><u>Name:</u></p> <p><u>Signature:</u></p> <p><u>Date:</u></p>	