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Internal Audit Plan

Cuckfield Parish Council is required by regulation 5(1) of the Accounts and Audit Regulations 2015 to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.¹

The Parish Council will appoint an independent, competent internal auditor and request that the following systems and processes are reviewed to enable that person to complete the relevant sections of the Annual Governance and Accountability Return:

1. Proper book-keeping including the cash book;
2. Standing Orders and Financial Regulations;
3. Payment controls;
4. Risk management Arrangements - to check that council has assessed any significant risks in achieving its objectives and reviewed the adequacy and arrangements to manage these;
5. Budgetary controls;
6. Income controls
7. Petty cash procedures;
8. Payroll controls;
9. Asset controls;
10. Bank reconciliations;
11. Year-end procedures; and
12. Exercise of public rights.

Any evidence of fraudulent activity within the Council's financial transactions should be reported to the Chairman immediately.

Proposed for adoption by Full Council at the meeting held on Tuesday 7th May 2024 under minute number FC021.

¹ A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements – March 2020.