



## **WORPLESDON PARISH COUNCIL**

### **Procedure for Internal Audit**

**Approved by the Full Council – 25 May 2017**

The following quarterly financial checks are to be undertaken by a Councillor, who will be appointed or re-appointed annually

- a) Paying in books
- b) Cheque books
- c) Bank reconciliations/Bank Statements
- d) Cheque Payments File
- e) VAT file
- f) Payroll file

The quarterly checks are to be undertaken in December, March, June and September each year.

A report will be filed following each inspection.

- 2. Bank reconciliations to be prepared monthly by the RFO and signed by the Chairman at the following meeting.
- 3. Monthly budget statements to be prepared by the RFO and signed by the Chairman at the following meeting.
- 4. Appointed independent Internal Auditor to visit and report twice per year, in accordance with the Accounts and Audit Regulations. (Currently Mark Mulberry of Mulberry & Co)

**To be reviewed May 2018**