

DEAN & SHELTON PARISH COUNCIL

Review of the Effectiveness of System of Internal Audit

Expected Standard	Evidence of Achievement	Comments
Scope of internal audit	Is it covering all of the relevant risks?	No cash handled; cheques checked against invoices; regular financial reports to council to ensure that council is not spending beyond its means or outside budget: Prompt, accurate recording of transactions; correct PAYE & NI deductions; VAT payment recorded/reclaimed; separate accounting of section 137 spend within cap
Independence	Is the Internal Auditor sufficiently independent, unbiased and objective?	Internal Auditor does not have any other role in the Council; Reports are made in his/her own name to the Council; Internal Auditor has direct access to those charged with governance
Competence	Is the Independent Auditor knowledgeable enough to do the job well?	No evidence that internal audit work has not been carried out ethically, with integrity and objectivity
Relationships	Are the responsibilities of Councillors, Clerk/RFO and Internal Auditor defined?	The responsibilities of Council members are understood;
Audit planning & reporting	Are reports given to the Parish Council so that action plans can be developed and improvements made?	Annual report on Internal Audit (insufficient transactions to merit shorter period)

Reviewed and adopted by the Council at a meeting held on 10 January 2018

Signed:



R C Grasmeder, Clerk & RFO

Chair

