

BRYMPTON PARISH COUNCIL

Internal Audit Plan

(a) The Internal Auditor will:

- understand basic accounting processes
- understand the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management
- be aware of risk management issues
- understand accounting requirements of the legal framework and powers of local councils.

(b) The Internal Auditor will work to the requirements contained in the suggested approach at Appendix 5 of the "Governance and Accountability in Local Councils in England and Wales – a Practitioner's Guide." His work will take into account the whole of the Parish Council's system of internal control, including risk management. Other work may be required from time to time.

(c) Where fraud by an officer is suspected, the Internal Auditor will report to the Chairman of the Parish Council. Where fraud by a councillor is suspected, the Internal Auditor will report to the Clerk to the Council/Responsible Financial Officer.

(d) The Internal Auditor will have direct access to the Clerk to the Council/Responsible Financial Officer and Chairman.

(e) The Internal Auditor will report in his/her own name to management.

(f) The Internal Auditor will have no other role within the Parish Council.

(g) Internal Audit will be carried out ethically, with integrity and objectivity.

(h) The Clerk to the Council/Responsible Financial Officer will be consulted on the Audit Plan and on the scope of each audit.

(i) The Risk Assessment Policy will define responsibilities for officers and members in relation to internal control and risk management. Training will be provided as appropriate. If an officer suspects fraud or corruption by a member, he will first discuss the matter with the Internal Auditor. If a member suspects fraud or corruption by an officer, he will first discuss the matter with the Internal Auditor.

(j) The Internal Auditor will report in accordance with the Audit Plan by 31st May annually.

(k) The Internal Auditor's report will be considered by the Parish Council at the first opportunity.

Review Date: Feb 2019

BRYMPTON PARISH COUNCIL

REPORT/REMIT OF THE INTERNAL AUDITOR FOR THE YEAR ENDING 31 MARCH 2...

Internal Auditor:

Date of Audit Visit:.....

Checks Undertaken:

Activity	Checked	Comment/Report to Council
Will the Council formally approve the end of year accounts at the Annual Meeting? Agenda Item checked.		
Do those accounts accord with the information given in Section 1 of the Annual Return?		
Will the Council give members of the public the opportunity to inspect and raise questions on the accounts? Evidence of notice to be provided?		
Has Council responded positively to issues that were raised in the previous internal audit report?		
Has Council been advised of the need to approve the Annual Return by the specified date (9 June 2017)		
Are significant variances in the Annual Return (section 1) figures explained?		
Has an Asset register been submitted, up to date and concurring with Annual Report (section 1, box 9)?		
Have financial and other risk assessments been undertaken? Date and minute number checked?		
Has Council undertaken a review of its insurance cover including taking cognisance of advice from its insurers? Date and minute number checked.		
Is there evidence that Council considers what legal powers it is using when contemplating undertaking activities? Date and minute number checked.		
Has Council adopted financial regulations and a standing order to manage contracts for goods and services?		

Is there a Council Minute recording the precept decision? Date and Minute number checked?		
Has a budget been approved? Date and Minute Number checked		
Are receipts and payments properly recorded and linked to approvals? Spot checks carried out?		
Has a separate record of VAT been kept in the accounts?		
Has a separate record for Section 137 payments been maintained? (If applicable)		
Are bank reconciliations provided regularly and definitely to 31 March?		
Have petty cash transactions been recorded and reconciled?		
Are all payments approved by Council and recorded in minutes?		
Have tax and National Insurance requirements been properly applied?		
Have pension contributions been properly calculated and collected?		
Have you been provided with access to all documents requested?		
Were you supplied with contact details for the Clerk and Chairman – if requested?		
Were terms of appointment as Internal Auditor made clear on appointment?		
Were adequate explanations provided for any query or request for extra information?		
Did you liaise with the Clerk/RFO before your visit?		
Were areas and activities for checking agreed before your visit?		
Were you informed of any legislative changes which might affect your audit inspection?		

I confirm that in acting as Internal Auditor to Brympton Parish Council, I am wholly independent of the Council. I have carried out the above checks and been satisfied of the Council's position prior to completion of Section 4 of the Annual Return of Brympton Parish Council.

Signed:

Dated: