# Brundall Parish Council

Review of the effectiveness of the system of internal audit, as required by Regulations 4 and 6 of the Accounts and Audit Regulations 2003 (amended in 2006)

|  |  |  |
| --- | --- | --- |
| **Expected Standard** | **Evidence of Achievement** | **Areas for development** |
| 1. Scope of internal audit | It was resolved by the Parish Council Finance Committee on 1 March 2007 (Minute No 2007-0142) that internal audits should be carried out on a 6 monthly basis with effect from 1 April 2007  The internal auditor is given full access to the Responsible Finance Officer (RFO) and all Parish Council accounts, correspondence and reports etc |  |
| 2. Independence | The internal auditor does not have any other role within the Parish Council and is completely independent  All internal audit reports to the Parish Council are made in the name of the internal auditor |  |
| 3. Competence | The internal auditor used by Brundall Parish Council was recommended to the Parish Council by the RFO who is aware of their involvement in auditing other Local councils and is also the internal auditor for several other Norfolk Parish Councils. |  |
| 4. Relationships | The RFO liaises fully with the internal auditor on all aspects of the audit and is available to meet upon request to provide information and ask/answer queries etc.  The responsibilities of Parish Council Members with regard to finances are understood and detailed in NALC. “Good Councillors Guide” handbook given to all Parish Councillors.  NALC initial Parish Councillor training is provided to new and existing Members when appropriate | Ensure all councillors are refreshed with a copy of the Good Councillors guide |
| 5. Audit Planning and Reporting | Reports on the 6 monthly internal audits are presented to the Parish Council by the RFO. A six monthly audit is carried out from September. The full accounts for are expected to be signed off by 30 June and will have been internally and externally audited. |  |

|  |
| --- |
| Brundall Parish Council considers the above review to be a true and accurate record of the effectiveness of the system  of internal audit, as confirmed by a resolution (made/to be made) at the Parish Council Meeting held on 25th April 2022  Signed……………………………………………………………..Chairman of Brundall Parish Council  Date…………………………………………… |