

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	This has not been actioned for the last 3 years. The finance sub-group will be meeting with the RFO on a quarterly basis therefore this will be achievable from 2025 onwards.
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 20th May 2024

Signed.....Chairman of Brundall Parish Council

Date.....