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)

BRUNDALL
PARISH COUNCIL

Expected Standard	Evidence of Achievement	Areas for development
1. Scope of internal audit	The Finance Group, consisting of 4 councillors, have quarterly meetings with the RFO. The RFO has circulated the actual vs budget figures in advance of the meeting. At Year End the Finance Group meets with the RFO to discuss the final actuals vs budget in advance of the accounts being sent to the Internal Auditor. The internal auditor is given full access to the Responsible Finance Officer (RFO) and all Parish Council accounts, correspondence and reports etc	6 monthly Internal Audits have not been achieved for the past 4 years. However quarterly meetings of the Finance Group have been working well in monitoring income and expenditure against budget.
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	The annual internal audit report is presented to the Parish Council by the RFO. The full accounts must be signed off by 30 June and will have been internally audited. External audit is required. The external auditor is appointed by the Smaller Authorities' Audit Appointments Ltd (SAAA). The accounts must be	

	submitted by the 30th June, with audit completion required by the 30th September.	

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 18th May 2026 Signed……………………………………………………………..Chairman of Brundall Parish Council Date……………………………………………