**DENNINGTON PARISH COUNCIL**

**Review of internal controls for the period 1 April 2011 – 31 March 2012**

| **Topic** | **Evidence of achievement** | **Comments** |
| --- | --- | --- |
| Scope of internal audit | Scope is evidenced and includes examination of book-keeping, financial regulations, risk assessment, budget controls, income controls, petty cash, payroll and asset control, bank reconciliations and end of year procedures | All are reported by internal auditors and any comments made are reported to Council  Report is approved by Council  Comments by internal auditors include information regarding new regulations, new challenges and ensures that there is adequate insurance coverage and resources for the work of the Council |
| Independence and competence of internal auditors | Auditors do not have direct involvment with Council’s financial affairs  Auditors fulfil the criteria relating to competency tests to act as Independenct internal auditors | Council is satisfied with independence and competency of auditors |
| Communications | The RFO and Council are consulted on the scope of each audit. | Responsible officer and council members receive training as appropriate |
| Audit Planning and Reporting | The audit plan properly takes account of corporate risk  The audit report from Heelis and Lodge was approved : 29/06/2009 | Comment relating to level of fidelity cover to be increased as been acted upon. |

**Reviewed and adopted on:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ SIGNED: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Chairman**