

Dennington Parish Council

Review of internal controls May 2023

Topic	Evidence of achievement	Comments
Scope of internal audit	<p>Scope is evidenced and includes examination of book keeping, financial regulations, risk assessment, budget controls, income controls, petty cash, payroll and asset control, bank reconciliation and end of year procedures</p> <p>Bank payments require authorisation by two mandates</p>	<p>All are reported by internal auditors and any comments made are reported to Council.</p> <p>Report is approved by Council.</p> <p>Comments by internal auditors can include information regarding new regulations, new challenges and ensures that there is adequate insurance coverage and resources for the work of the Council</p>
Independence and competence of internal auditors	<p>Auditors do not have direct involvement with Council's financial affairs.</p> <p>Auditors fulfil the criteria relating to competency tests to act as independent internal auditors</p>	<p>Council is satisfied with independence and competency of auditors</p>
Communications	<p>The RFO and Council are consulted on the scope of each audit</p>	<p>RFO and members receive training as appropriate</p>
Audit planning and reporting	<p>The audit plan properly takes account of corporate risk.</p> <p>The audit report and recommendations from the internal auditor are discussed at the meeting following the issue of the report</p>	<p>The Council is having an external audit this year, because it's spending is over £25,000.</p>
Compliance with data protection legislation	<p>Data Protection Policy reviewed regularly and published on website</p> <p>Clerk attends SALC training regularly to stay up-to-date with legislation.</p>	<p>This is reviewed annually.</p>

Signed

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Chairman

22nd May 2023