

Dennington Parish Council

Review of internal controls September 2018 to September 2019

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 reconciliation 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 can 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 involvement with Council's financial affairs. Auditors fulfil the criteria relating to competency tests to act as independent internal auditors	Council is satisfied with independence and competency of auditors
Communications	The RFO and Council are consulted on the scope of each audit	RFO and 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 on May 22 nd 2018	
Compliance with data protection legislation	Data Protection Policy reviewed regularly in line with regulations and published on website	Reviewed Sept 2018 and thereafter annually in July

Reviewed and adopted on 17/09/2018

Signed:

R. Wardley

Chairman