

Dennington Parish Council
Review of internal controls September 2019 to September 2020

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 and recommendations from Heelis and Lodge were approved on 13 th May 2019 (item 16)	
Compliance with data protection legislation	Data Protection Policy reviewed regularly and published on website Clerk attends SALC training regularly to stay up-to-date with legislation.	To be reviewed November 2019 and thereafter annually in May

Reviewed on 09/09/2019

Signed *R Wardley*
Chairman