

SANDFORD ST MARTIN PARISH COUNCIL

Review of Effectiveness of Internal audit

January 2019

Item	Criteria	Response
Scope of Internal Audit	Does the internal audit sufficiently cover all the aspects of the financial control relevant to the Parish Council and are the terms of reference in place and approved?	Bank reconciliation, cheque book, invoices , and parish council meeting minutes all provided to internal auditor External auditor's terms of reference provided with audit form, are to be followed by internal auditor.
Independence	Is the Internal auditor independent?	Yes
Competence	Is the Internal auditor competent?	Yes. The auditor is an Accountant.
Relationships	Is the RFO consulted in the Internal audit plan?	Yes
Audit planning and reporting	Is there a plan in place for when the internal audit for 2018-19 will be undertaken and does the plan properly take account of risk?	The internal auditor has confirmed his availability for the 2018-19. The accounts will be with him in April 2019 ready for approval at the May PC meeting, ready for sending to the External auditors in June. External auditor timetable provided with audit documents. Risk of not meeting required dates is assessed as being small. Main risk is that of illness of key personnel.

Overall Budget for year to March 2019 is £150

Rachel Johnson

Parish Clerk and Responsible Financial Officer