



Audit Plan

Policy 57

Adoption Date: 4.6.2019
Next Review Date: June 2024

| Issue Number | Date Agreed | Details of amendments |
|---------------------|--------------------|---|
| 1 | 4.6.2019 | Adopted |
| 2 | 9.6.2023 | Updated Item 2 to reflect the use of JPAG for the suggested Internal Audit approach |
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- 1 The Internal Auditor will:
 - 1.1 understand basic accounting processes
 - 1.2 understand the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management
 - 1.3 be aware of risk management issues
 - 1.4 understand accounting requirements of the legal framework and powers of local councils.
- 2 The Internal Auditor will work to the requirements contained in the suggested approach at Section 4 of the “Joint Panel on Accountability and Governance (JPAG) Practitioner’s Guide.” His work will take into account the whole of the Parish Council’s system of internal control, including risk management. Other work may be required from time to time.
- 3 Where fraud by an officer is suspected, the Internal Auditor will report to the Chairman of the Parish Council. Where fraud by a Councillor is suspected, the Internal Auditor will report to the Clerk to the Council/Responsible Financial Officer.
- 4 The Internal Auditor will have direct access to the Clerk to the Council/Responsible Financial Officer and Chairman.
- 5 The Internal Auditor will report in his/her own name to management.
- 6 The Internal Auditor will have no other role within the Parish Council.
- 7 Internal Audit will be carried out ethically, with integrity and objectivity.
- 8 The Clerk to the Council/Responsible Financial Officer will be consulted on the Audit Plan and on the scope of each audit.
- 9 The Risk Assessment Policy will define responsibilities for officers and members in relation to internal control and risk management. Training will be provided as appropriate. If an officer suspects fraud or corruption by a member, he will first discuss the matter with the Internal Auditor. If a member suspects fraud or corruption by an officer, he will first discuss the matter with the Internal Auditor.
- 10 The Internal Auditor will report annually in accordance with the Audit Plan.
- 11 The Internal Auditor’s report will be considered by the Parish Council at the first opportunity.