



INTERNAL AUDIT REVIEW CHECKLIST – PART 1 MEETING STANDARDS

Expected Standard	Evidence of Achievement	Yes or No	Areas for Development
1) Scope of internal audit	<p>Terms of Reference for Internal Audit are approved annually by Full Council. Internal audit work takes into account both the council's risk assessment and wider internal control arrangements.</p> <p>Internal audit work covers the council's anti-fraud and corruption arrangements.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	
2) Independence	<p>Internal audit has direct access to those charged with governance (see Financial Regulations).</p> <p>Reports are made in own name to management.</p> <p>Internal audit does not have any other role within the council.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	
3) Competence	<p>There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.</p>	<p>Yes</p>	
4) Relationships	<p>All responsible officers (clerk and RFO) are consulted on the internal audit plan (evidence is on audit files)</p> <p>Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter)</p> <p>The responsibilities of council members are understood; training of members is carried out as necessary.</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	
5) Audit planning and reporting	<p>The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council on 1st April 2019</p> <p>Internal Audit has reported in accordance with the plan on 4th January 2019</p>	<p>Yes</p> <p>Yes</p>	

Review conducted on behalf of Speldhurst Parish Council by:

Cllr Rupert Milner, Chairman Governance Committee _____

Chris May, Clerk, proper officer and RFO _____

Reported and adopted by members at Full Council meeting held on 2nd March 2020:

Cllr _____, Chairman Speldhurst Parish Council _____

Chris May, Clerk, proper officer and RFO _____