



Parish Clerk

King George V Playing Fields Pavilion
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FRAMWELLGATE MOOR PARISH COUNCIL

EFFECTIVENESS OF INTERNAL AUDITOR

Internal Audit Plan

(a) The Internal Auditor will:

- understand basic accounting processes
- understand the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management
- be aware of risk management issues
- understand accounting requirements of the legal framework and powers of local councils.

(b) Scope of Internal Audit. The existing financial controls and checks are effective in minimising financial risks.

(c) The Internal Auditor should work to the requirements contained in the suggested approach at Appendix 5 of the "Governance and Accountability in Local Councils in England and Wales – a Practitioner's Guide." His work should 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.

(d) Where fraud by an officer is suspected, the Internal Auditor must report to the Chairman of the Parish Council. Where fraud by a councillor is suspected, the Internal Auditor should report to the Clerk to the Council/Responsible Financial Officer.

- (e) The Internal Auditor will have direct access to the Clerk to the Council and Chairman.
- (f) The Internal Auditor will report in his/her own name to management.
- (g) The Internal Auditor will have no other role within the Parish Council. He will be independent with no known connection with the Council.
- (h) Internal Audit will be carried out ethically, with integrity and objectivity.
- (i) The Clerk to the Council / Responsible Financial Officer will be consulted on the Audit Plan and on the scope of each audit.
- (j) The Risk Assessment Policy will define responsibilities for officers and members in relation to internal control and risk management. Training should be provided as appropriate. If an officer suspects fraud or corruption by a member, he shall first discuss the matter with the Internal Auditor. If a member suspects fraud or corruption by an officer, he shall first discuss the matter with the Internal Auditor.
- (k) The Internal Auditor will report in accordance with the Audit Plan by 31st May annually.
- (l) The Internal Auditor's report will be considered by the Parish Council at the first opportunity.

Adopted January 2024 – to be reviewed annually in January

Chairman

Clerk