



Shenley Parish Council

REVIEW OF INTERNAL AUDIT EFFECTIVENESS - APRIL 2019

1. SCOPE OF INTERNAL AUDIT

Internal audit covers all aspects of the annual return

- Payment and receipts
- Bank statements
- Council Minutes of meetings
- Payroll including PAYE and HM Customs and Excise
- Asset register

All the above are checked and verified

Financial and Management Risk Assessment has been approved at the Full Council Meeting held on Tuesday 2 April 2019.

2. INDEPENDENCE

Mr Kevin Rose of Internal Audit and Compliance LTD is appointed as the internal auditor and has no other relationship with any of the Members or officers of Shenley Parish Council.

3. COMPETANCE

Mr Kevin Rose is a Director of Internal Audit and Compliance LTD and therefore competent to carry out the requirements of the internal auditor with integrity and professionalism

4. RELATIONSHIPS

Mrs A Leboff is the Proper Officer and Responsible Financial Officer for Shenley Parish Council and is consulted in the internal audit plan

5. AUDIT PLANNING AND REPORTING

The RFO presents quarterly financial statements to the Finance Committee. Bank reconciliations are made on a monthly basis.

Reports from the Internal Auditor and External Auditor are presented to the Full Council for acceptance.