

**PARISH/ TOWN COUNCIL INTERNAL AUDIT**

Template devised and used by Diane Brown M.A.A.T

*Areas to be examined and opinion formed by myself as to their effectiveness*

	yes/no	When Revised and Formally Adopted	Internal Auditor's Comments
1. Policies and Procedures- to determine what policies are in place and whether they are fit for purpose. Procedures help the council to act in a legal and consistent manner.			
1a Standing Orders			
1b. Financial Regulations			
1c. Council Risk Assessment/ Governance Statement . The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council			
1d In what format are the internal controls documented and reviewed? Evidence needed that this area is properly reviewed and considered.			
1 e Other Policies, employment, complaints etc.			
1f Code of Conduct and DPI's for councillors			
2. Web Site			
2a.Adherence to the Transparency Code			
3. Minutes, minutes should be kept correctly and auditors expect to note that all financial decisions have been properly recorded.			
4. Appropriate Books of account have been properly kept throughout the year			

5. Monthly bank statement reconciliations carried out and robust controls in place			
6. Are all payments supported by invoices, has all expenditure been approved and VAT properly accounted for?			
7. Proof that a budgetary process was in place prior to a precept request and reserves are appropriate			
8. Expected income fully received and promptly banked			
9. Petty cash expenditure approved and supported by invoices			
10. Salaries to employees supported by a contract , appraisal process, employment policies and tax properly applied			
11. Asset registers properly maintained			
12. Trust funds if applicable maintained properly			
13 Is the insurance cover appropriate			
14 Previous Internal Audit and External Audit Opinion- ensure recommendations have been actioned.			

Prepared by Diane Brown Internal Auditor

Signed

Date