

**Audit Plan Risk Assessment**  
**Review of effectiveness of Internal Audit for Rushmere St Andrew Parish Council**

<b>Expected Standard</b>	<b>Evidence of Achievement</b>	<b>Yes or No</b>	<b>If the answer is 'no', state the action to be taken</b>
Scope of internal audit	Has the Council approved the Heelis & Lodge scope of audit work? Is the Council satisfied with what the internal audit work covers? If no, state any additional work audit required	Yes Yes	
Independence	Are Heelis & Lodge independent from the management of the council?	Yes	
Competence	Is the internal audit work carried out with integrity, objectivity and a good understanding of local council legislation and procedures?	Yes	
Relationships	Is the Clerk/RFO consulted on the internal audit plan and the scope of each audit?  Is the Clerk/RFO and the internal auditor aware of their responsibilities in relation to internal control? <i>(Refer to your councils risk management policies e.g. risk assessments, Standing Orders and Financial Regulations)</i>  Do councillors understand their responsibilities for financial management? <i>(It is the council as a whole that is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control for all the activities and services that they undertake and provide, which includes arrangements for the management of risk.- Governance and Accountability for Smaller Authorities in England: A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements. March 2016)</i>	Yes  Yes  Yes	
Audit Planning and reporting	Does this audit plan take account of all the risks facing the council? Has this audit plan been approved by the council? Have you received an internal audit report following each audit?	Yes Yes Yes	

**Date of approval by Council:** 9<sup>th</sup> May 2019