**Whittle-le-Woods Parish Council**

**Audit Plan**

The Internal Auditor will:

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

The Internal Auditor should work to the Accounts and Audit Regulations or ‘the regulations’ shall mean the regulations issued under the provisions of section 27 of the Audit Commission Act 1998, or any superseding legislation, and then in force unless otherwise specified.

In these financial regulations the term ‘proper practice’ or ‘proper practices’ shall refer to guidance issued in Governance and Accountability for Local Councils - a Practitioners’ Guide (England) issued by the Joint Practitioners Advisory Group (JPAG), available from the websites of NALC and the Society for Local Council Clerks (SLCC).

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.

The Internal Auditor will have direct access to the Clerk, the Council and Chairman.

The Internal Auditor will report in his/her own name to Parish Council.

The Internal Auditor will have no other role within the Parish Council.

Internal Audit will be carried out ethically, with integrity and objectivity.

The Clerk to the Council/Responsible Financial Officer will be consulted on the Audit Plan and on the scope of each audit.

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.

The Internal Auditor will report in accordance with the Audit Plan by 31st May annually.

The Internal Auditor’s report will be considered by the Parish Council at the first opportunity

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