



**GISLINGHAM
PARISH COUNCIL**

Audit Plan

1. The Internal Auditor will understand basic accounting processes, 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 and understand accounting requirements of the legal framework and powers of local councils.
2. The Internal Auditor will 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." Their 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.
3. 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/RFO.
4. The Internal Auditor will have direct access to the Clerk/RFO, to the Council, and the Chairman.
5. The Internal Auditor will report in his/her own name to the Parish Council.
6. The Internal Auditor will have no other role within the Parish Council.
7. The Internal Audit will be carried out ethically, with integrity and objectivity.
8. The Clerk/RFO will be consulted on the Audit Plan and on the scope of each audit.
9. 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.
10. The Internal Auditor will report in accordance with the Audit Plan by 30th June annually.
11. The Internal Auditor's Report will be considered by the Parish Council at the first opportunity.

Signed:

Chair

Reapproved by Gislingham Parish Council on 21st June 2021

Date of next review June 2023