

To all councillors

## **2011/12 REVIEW OF INTERNAL AUDIT PROCEDURES**

The review should consider:

1. whether the scope of the internal audit is adequate and the Audit Plan Terms of Reference have been approved by the Finance Committee
2. whether the internal auditor is sufficiently independent
3. whether the internal auditor is sufficiently knowledgeable about parish council finance systems
4. whether councillors understand their responsibility to review financial controls
5. whether audit planning and reporting are adequate
6. whether the audit plan takes account of risk and has been approved by Council

Clerk to the Council