HEELIS&LODGE **Audit Plan**

Review of effectiveness of Internal Audit for *WICKHAM MARKET PARISH COUNCIL*

Expected Standard	**Evidence of Achievement**	**Yes or No**	**If the answer is 'no', state the action to be taken**
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 or do you require any additional work?	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? *(Refer to your councils risk management policies e.g. risk assessments, Standing Orders and Financial Regulations)* Do councilors understand their responsibilities for financial management? *(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 Local Councils: A Practitioners' Guide 2008)*	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: 16 May 21 – Minute 14.5