

INTERNAL AUDIT CORPORATE GOVERNANCE REVIEW: Saffron Walden Town Council, Year Ended 31st March 2019

Expected Standard	Evidence of achievement	Yes or No	Areas for development
1 Scope of internal audit	A schedule of work to be undertaken by the internal auditor has been drawn up. Internal audit work takes into account both the Council's risk assessment and wider internal control arrangements. Internal audit work covers the Council's anti-fraud and corruption arrangements	YES (note 1)	
2 Independence	Internal audit has direct access to those charged with governance. Reports are made in own name to management. Internal audit does not have any other role within the council	YES (note 2)	
3 Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity	YES (note 3)	
4 Relationships	All responsible officers (the then Clerk and RFO) were consulted on the internal audit plan produced by the Suffolk Association. Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of Council Members are understood; training of Members is carried out as necessary.	YES (note 4)	
5 Audit Planning and Reporting	The annual internal audit plan properly takes account of all the risks facing the Council and has been approved by the Council.	YES (note 5)	
Note 1:	Internal Audits are carried out twice a year by an independent outside body (Suffolk Association of Local Councils.) This examines: bank accounts, purchases and receipts, assets, petty cash and risk management		

Note 2:

The RFO arranges the visits of the internal auditor at such times as both he and the Town Clerk are present. All files are available for inspection. Health & Safety Risk Management, as of 1st April 2016, has been outsourced to Stallard Kane.

Note 3:

The Internal Auditor is experienced and familiar with Council practices and regulations and is always approachable for advice on the conduct of Council business

Note 4:

Responsible officer's duties are laid out in contracts of employment. Council members have ultimate responsibility for staff management. In addition, training offered on new financial regulations and tender procurement process.

Note 5:

Refer attached Risk Assessment