



Internal Audit of Local Councils

This 2-day course is aimed at people intending to become an internal auditor for one or more parish or town councils on England.

Day 1

10.00 *What is internal audit*
Risk Management
Independence and ethics
Annual Governance Statement assertions

12.30 *Lunch*

1.00 *Error and fraud*
Internal controls

3.00 *Introduction to audit testing*
Homework

Day 2

10.00 *Audit testing*
Payroll, purchases, Income, VAT, assets
Manual and electronic controls

12.30 *Lunch*

1.00 *Recording and reporting*

3.00 *Running a business – tax, insurance, record keeping*