

Merton Mencap

**Internal Audit
Policy & Procedure**

July 2013

Merton Mencap
Internal Audit
POLICY & PROCEDURE

This policy and procedure has been adopted by Merton Mencap through its Executive Committee which remains responsible for its review.

Original signed version is kept at the Merton Mencap office.

Signed: _____ Date: _____

Name: _____

Chair of Executive Committee

Signed: _____ Date: _____

Name: _____

Chief Executive

Record of adoption and review of this policy and procedure:-

Adopted:	16 September 2009
Reviewed:	28 June 2011
Reviewed:	16 July 2013

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Background

Internal audit is the practice of checking that our services are running properly and in line with our policies and procedures. This check is carried out by a Merton Mencap staff or volunteer, instructed by the Chief Executive. Internal audit is an important practice as it may involve the monitoring of our policies and procedures and funding requirements, and helps to ensure we are delivering services correctly.

Policy

Each service or activity will be audited against the key areas of Safeguarding, Health & Safety and Equal Opportunities at least once a year. The audit will be conducted by a person who is not usually connected to the service or activity, such as a manager of another service or a trustee. Audit findings will be reported to Executive Committee meetings.

Additional audits will take place as directed by the Chief Executive.

Procedure

The person conducting the audit (*the auditor*) should select a standard, policy and procedure, or funding objective to audit. In the case of the auditing a policy and procedure, the auditor should observe the Audit Guidance included at the foot of each of the key documents.

The auditor's task is to gather evidence to show whether the area being audited is being followed correctly. This may involve visiting a service or activity, asking questions of staff and checking records. The auditor should record their findings using the Audit Form (see appendix one).

When the audit is complete, the auditor passes the form to the Operations Manager, whose task is to follow up on any areas where non-compliance has been identified. The Operations Manager should follow up with the auditor with any actions completed.

The Chief Executive provides information to the Executive Committee on audits completed.

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**Appendix one
Merton Mencap Internal Audit Form**

Audit Standard	Method of checking	Findings	Follow up required
Example: Are staff and service and users aware where the fire assembly point is?	I asked two staff and three service users.	The staff said they did not know and they had not completed a fire drill. The service users did not know either.	Training in fire safety. Assembly points must be identified and regular fire drills completed. This has been organised for [date] and I will audit this again in 3 months.

Audit Guidance

Check	Evidence
Are monthly audits being completed?	<p>Ask Projects Managers to see copies of completed audit forms.</p> <p>Ask Operations Manager about the schedule of audits that are being done – are audits being completed at all projects; are audits testing <u>all</u> policies?</p>
Are audits being completed using the MM Audit Form?	Check copies of audits to ensure they are being recorded accurately?
Are the findings of audits being passed to the Executive Committee Meetings (ECM) for trustee review?	<p>Check CEO reports for ECM meetings, which should include details of audits being passed to ECMs.</p> <p>Check minutes of ECMs to ensure that audits feature as a discussed agenda item.</p>
Are the actions from audits being followed up?	Check Audit Forms to check whether actions have been followed up and completed.