

Merton Mencap

**Internal Audit
Policy & Procedure**

August 2017



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
Reviewed:	14 August 2017

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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 or Executive Committee. 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 internal audits will take place as directed by the Chief Executive and/or Executive Committee.

Procedure

The person conducting the audit should select a standard, policy and procedure to audit. When auditing a policy and procedure, the Audit Guidance included at the foot of each of the key documents serves as a guide.

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 relevant Audit Form.

When the internal audit is complete, the auditor passes the form to their line manager, whose task is to agree with the auditor on any follow up actions

Records of scheduled/completed internal audits are regularly provided to the Executive Committee.

Internal Audit Guidance

Check	Evidence
Are monthly audits being completed?	Ask Projects Managers to see copies of completed audit forms. Ask CEO about the schedule of audits that are being done – are audits being completed at all projects; are audits testing <u>all</u> policies?
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?	Check CEO reports for ECM meetings, which should include details of audits being passed to ECMs. Check minutes of ECMs to ensure that audits feature as a discussed agenda item.
Are the actions from audits being followed up?	Check Audit Forms to check whether actions have been followed up and completed.