

REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT STATEMENT 2022-23

		Check
A	SCOPE	
(i)	Financial Regulations as adopted by Council elected May 2019.	✓
(ii)	Internal Audit Programme as per 'Governance and Accountability in Local Councils in England and Wales – A Practitioners Guide' latest edition.	✓
(iii)	Risk Assessment Policy (annual review scheduled for May AGM).	✓

B	INDEPENDENCE	
(i)	Direct access to relevant personnel and files.	✓
(ii)	Confirmed no financial or decision-making role within Parish Council.	✓
(iii)	Report made in own name direct to Parish Council.	✓

C	COMPETENCE	
(i)	Understanding of basic accounting processes.	✓
(ii)	Understanding of role, ie review of systems rather than detailed checks.	✓
(iii)	Awareness of risk management issues.	✓
(iv)	Understanding of accounting requirements of local councils.	✓

D	RELATIONSHIPS	
(i)	Clerk/RFO consulted.	✓
(ii)	Clerk/RFO's responsibilities and role defined.	✓
(iii)	Council, Joint Finance Committee and councillor's responsibilities and roles defined.	✓

E	AUDIT PLANNING AND REPORTING	
(i)	Plan agreed appropriate for risk.	✓
(ii)	Internal Audit is an agenda item for Joint Finance Committee meetings. Audit proposals are made to a full Council meeting for approval; this subject to a satisfactory report from the Internal Auditor. The Annual Return and required supporting documents are made available for inspection and submitted to the External Auditor by the required dates. The unaudited documents and the Audited Annual Return are published by the required dates (30 th June by 30 th September).	✓

Previous review: March Council 2022

This review: March Council 2023, Minute ref. March Council 83.2

Responsible: Chairman.....*S. Lee*.....Date: *15/03/2023*.....

Next scheduled review: March 2024 Council.