

REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT STATEMENT 2023-24

		Check
A	SCOPE	
(i)	Financial Regulations as adopted by Council elected May 2023.	
(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 -review scheduled annually at 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, 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 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 and 30 th September).	

Previous review: March Council 2023

This review: March Council 2024. Minute ref. March Council 120.3.1

Responsible: Chairman.....

Date:.....

Next scheduled review: March 2025 Council.