CAVERSFIELD PARISH COUNCIL

Review of Effectiveness of Internal Auditor for the year 2022/23

Expected Standard		Evidence of Achievement	Has the standard been met?
1	Scope of Internal Audit	The scope of audit work includes reference to the risk management processes and internal controls. Terms of reference were approved on 3 August 2021 and were set out in the letter of appointment of the internal auditor.	Yes
2	Independence	The Internal Auditor has direct access to the RFO and if necessary to the Chairman. The annual report was made by letter addressed directly to Caversfield Parish Council and signed personally by the auditor. The auditor does not have any other role in relation to Caversfield Parish Council.	Yes
3	Competence	The report received and comments from the internal audit inspection were seen by Parish Council. The internal audit report was discussed by the full Council at the meeting on 17 May 2023. The Cashbook and the most recent bank statements were available at each Council meeting for inspection and checking. There is no evidence that internal audit work has not been carried out ethically.	Yes
4	Relationships	Responsibilities are defined in the job description for the Clerk/RFO and responsibilities for Councillors are stated under risk management and in the Internal Financial Controls Policy. The Clerk/RFO has access via the website to the Practioners' Guide to Governance and Accountability (JPAG).	Yes
5	Audit Planning and Reporting	The Annual Return was signed on 30 April 2023 by the Internal Auditor.	Yes
6	Internal Audit Work	Financial statements and bank reconciliations were produced by the Clerk/RFO for inspection at bi-monthly Council meetings, these were reviewed by the PC (see Minutes). An analysis of income and expenditure for setting the Precept was produced for review by the PC at	Yes

Expected Standard		Evidence of Achievement	Has the standard been met?
		the January 2023 meeting. Invoices have been checked and the payments made by bank transfer.	
7	Understanding the organisation, needs and objectives	The annual audit plan shows how audit work will provide assurance in relation to the PC's annual governance statement. Accounts are held on the computer and are backed up regularly.	Yes
8	Being seen as a catalyst for change	The grass cutting and weed spraying contract was fully reviewed.	Yes
9	Be forward looking	When identifying risks and updating reviews, changes advised by national bodies are incorporated.	Yes
10	Be challenging	In drawing attention to risks and to new possibilities, the PC responds in ways that are appropriate and proportional to the size and budget of a small Parish Council.	Yes
11	Ensure the right resources are available	Finance for internal audit is included under in a separate budget when setting the precept. The internal auditor has recently achieved the Community Governance Degree, is a Parish Clerk and fully understands the Parish Council and legal and corporate framework in which it operates. Access to all the latest Guidelines is available via the appropriate websites.	Yes

Agreed at a meeting on 19 July 2023: Minute reference 19/7/23 11. d.

Signed: *Jane Olds* Date: 19/7/23

Responsible Financial Officer

Signed: *Glenice Sutcliffe* Date: 19/7/23

Chairman