LAUNTON PARISH COUNCIL

Review of Effectiveness of Internal Auditor for the year 2021/22

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 5 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 Launton Parish Council and signed personally by the auditor. The auditor does not have any other role in relation to Launton 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 5 May 2022 (minute reference 5/5/22 10. f.). The Cashbook and the most recent bank statement 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 Control Policy. The Clerk/RFO has access via the website to the Governance and Accountability Guide.	Yes
5	Audit Planning and Reporting	The Annual Return was signed on 15 April 2022 by the Internal Auditor.	Yes
6	Internal Audit Work	Financial statements and bank reconciliations were produced by the Clerk/RFO for inspection at 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 the January 2021 meeting. Invoices have been checked and bank transfer payments authorised by one Councillor.	Yes
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

Expected Standard		Evidence of Achievement	Has the standard been met?
8	Being seen as a catalyst for change	Obtaining quotes for the grass cutting and insurance had resulted in better value for the PC.	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 the heading 'audit' when setting the precept. The internal auditor is currently working on Level 6 of Community Governance qualification, is herself a Parish Clerk and fully understands the Parish Council and the legal and corporate framework in which it operates. Access to all the latest Guidelines is available via the appropriate websites.	Yes

Signed: *Jane Olds* Date: 9 June 2022

Responsible Financial Officer

Signed: *Simon Turner* Date: 9 June 2022

Chairman