

SPELSBURY PARISH COUNCIL

Review of Effectiveness of Internal Auditor for the year 2019-2020

Expected Standard		Evidence of Achievement
1	Scope of Internal Audit	The auditor had access to all the files required. The auditor did not request any further documentation.
2	Independence	The Internal Auditor has direct access to the RFO and if necessary to the Chairman. The auditor does not have any other role in relation to Spelsbury Parish Council.
	Competence	The signed internal audit form was seen by Parish Council. The internal audit report was discussed by the full Council at the meeting on 07 July 2020. 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.
	Relationships	Responsibilities are defined in the job description for the Clerk/RFO and responsibilities for Councillors are stated under risk management. The Clerk/RFO has access via the website to the Governance and Accountability Guide.
	Audit Planning and Reporting	The Annual Return was signed on 12 June 2020 by the Internal Auditor.
	Internal Audit Work	Financial statements and bank reconciliations were produced by the 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 the September 2019 and November 2019 meetings. Invoices have been checked and the cheque counterfoil initialled by two Councillors as well as signing the cheques.
	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 manually and on the computer.
	Be forward looking	When identifying risks and updating reviews, changes advised by national bodies are incorporated.
	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.
	Ensure the right resources are available	Finance for internal audit is included under Accounts when setting the precept. The internal auditor had experience of Parish Council auditing. Access to all the latest Guidelines is available via the appropriate websites.

Signed: _____ Date: 02/03/21
Responsible Financial Officer

Signed: _____ Date: 02/03/21
Chairman