

**GREAT COXWELL PARISH COUNCIL – Review of internal audit (2018-9)**

| Expected Standard               | Evidence of Achievement   |
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| 1. Scope of internal audit      | The scope of audit work includes reference to the risk management processes and internal controls. Terms of reference are set out in the letter of appointment of the internal auditor.   |
| 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 Great Coxwell Parish Council and signed personally by the auditor. The auditor does not have any other role in relation to Great Coxwell Parish Council.   |
| 3. Competence                   | The letter received and comments from the internal audit inspection were seen by Parish Council. The internal audit report was discussed by the full Council at various meetings held within the year in order to implement the Auditor's recommendations fully and correctly. 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. |
| 4. Relationships                | Responsibilities are defined in the job description for the Clerk and RFO and responsibilities for Councillors are stated under risk management. The Clerk and RFO have access via the website to the Governance and Accountability Guide.  |
| 5. Audit Planning and Reporting | The Annual Return was signed on 14 <sup>th</sup> March 2019 by the Internal Auditor. At the meeting on 21 <sup>st</sup> Oct 2019 , the Council decided to reappoint the auditor for 2019-20 .   |

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| Internal audit work                                  | Financial statements and bank reconciliations were produced by the RFO for inspection at Council meetings held in the financial year. 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 meeting held on 23 <sup>rd</sup> Nov 2018. Invoices have been checked and the cheque initialled by a Councillor 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 electronically with back-up.   |
| Being seen as a catalyst for change                  | 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.   |
| 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.   |

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| Ensure the right resources are available | Finance for internal audit is included under 'audit fees' when setting the precept. The internal auditor has worked for the Audit Commission 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. |
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Signed:

Responsible Officer

Date:

Signed:

Chair

Date: