

WALDRIDGE PARISH COUNCIL – REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT – 10TH MARCH 2020

12. Meeting the Standards

Expected Standard	Evidence of Achievement	Areas of Development
Scope of Internal Audit	<p>The Scope of Work covers the key control objectives identified in the AGAR part for Internal Audit.</p> <p>Scope of audit work takes into account risk management and wider internal control.</p>	Identify any specific areas to have covered by internal audit.
Independence	<p>The Internal Auditor does not live within the Parish and holds no other role within the Parish Council.</p> <p>The Internal Auditor has no commercial or other relationships with either Members or Officers of the Council, beyond the fee-based arrangement for auditing services.</p>	
Competence	<p>The Internal Auditor is a Chartered Internal Auditor (CMIIA).</p> <p>The Internal Auditor was previously Audit Manager at a District Council.</p> <p>The Internal Auditor has significant experience auditing many Parish and Town Councils across the County.</p>	

Relationships	<p>The Internal Auditor operates independently within the Council, with freedom to decide their audit priorities, and no influence is exerted on the outcome of the audit.</p> <p>The respective responsibilities of Officers and the Internal Auditor are defined in relation to internal control, risk management and fraud and corruption matters.</p> <p>The responsibilities of Members are understood: training of Members is carried out as necessary.</p>	<p>Annual audit training undertaken by the Clerk/RFO.</p> <p>Members are able to undertake training where necessary.</p>
Audit Planning and Reporting	<p>Audits are planned well in advance, and areas of risk management are covered in the work plan.</p> <p>Dates for the Internal Audit are agreed between the Parish Clerk/RFO and the Internal Auditor.</p>	

2. Characteristics of Effectiveness

Internal Audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the Council's governance assurance needs.	Confirmed, and to be reviewed each year.
Understanding the whole organisation, its needs and objectives	The audit plan demonstrates how audit work will provide assurance in relation to the Council's annual governance statement.	Confirmed, and to be reviewed each year.
Be seen as a catalyst for change	<p>The Internal Auditor makes recommendations for improvement via an Action Plan, which is reported to the Council and acted upon.</p> <p>Continuous improvement is encouraged.</p>	Internal Auditor to check on progress made since last audit.
Add value and assist the organisation in achieving its objectives	Demonstrated through positive responses to recommendations and follow up action where called for.	Confirmed. There is a history and ethos in the Council to address any internal concerns and recommendations as they arise.

Be forward looking	When identifying risks and formulating the annual internal audit plan, changes on national agenda are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	
Be challenging	Internal audit focuses on risks and Members are encouraged to develop their own responses to risks, rather than relying solely on audit recommendations. The aim of this is to encourage greater ownership of control environment.	
Ensuring the right resources are available	The Internal Auditor has access to all resources required to complete the internal audit process.	

Chairman: _____

Clerk: _____