West Itchenor Parish Council
Effectiveness of Internal Audit

Heading	Evidence of achievement	Yes or No	Comments / Areas for development
Scope of Internal Audit	Has the scope of the internal audit been discussed with the internal auditor to ensure that the audit covers all the relevant risk areas? Internal audit must take into account both the council's risk assessment and internal control arrangements. The audit also covers the council's anti-fraud and corruption arrangements.	Yes	
Independence	The internal auditor is sufficiently independent, unbiased and objective as they do not have any other role within the council/board. The Internal auditor must be given direct access to those charged with governance, if required.	Yes	
Competence	The internal auditor has sufficient knowledge to be able to carry out the audit. There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.	Yes	Experienced accountant who has long term experience within the sector. Significant experience as both Town and Parish Clerk
Relationships	The responsibilities of council members are understood; training of members is carried out as necessary. Responsible officers (Clerk and RFO) are consulted on the internal audit plan. (Evidence is on audit files). Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter).	Yes	
Audit Planning and reporting	Is the body aware of a timetable of when the internal audit or audits will take place and when a report, if any, will be reported? Does the internal audit plan properly take account of the risks facing the council and has been approved by the council?	Yes	The Parish Council follows the guidelines in the Governance and Accountability for Smaller Authorities

Characteristics of 'effectiveness'	Evidence of achievement	Yes or No	Comments / Areas for development
Internal audit work is planned	Planned audit work is based on risk assessment of financial procedures and soundness and is designed to meet the Council's needs.	Yes	Set out within the Parish Council's Financial regulations
Understanding the Parish Council its needs and objectives	The annual audit plan demonstrates how audit will provide assurance for the Council's Annual Governance Statement.	Yes	Set out within the Parish Council's Financial regulations
Be seen as a catalyst for change	Internal audit supports the Council's work in delivering improved services to the community.	Yes	
Add value and assist the Parish Council in achieving its objectives	The Parish Council makes positive responses to internal audit's recommendations and follows up with action where this is called for.	Yes	
Be forward looking	In formulating the annual audit plan, legislative changes are considered. Internal audit maintains awareness of new developments in the sector, risk management and corporate governance.	Yes	
Be challenging	Internal audit focuses on the risks facing the Parish Council. Internal audit encourages Parish Council to develop its own responses to risks rather than relying solely on audit recommendations.	Yes	All aspects are considered depending on the scale of response
Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal audit understands the Parish Council and the legal and corporate framework in which it operates.	Yes	