

BLOXHAM PARISH COUNCIL
Review of Effectiveness of Internal Audit 2018/2019

EXPECTED STANDARD	EVIDENCE OF ACHIEVEMENT	HAS THIS 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 are 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 audit report was made by letter addressed directly to Bloxham Parish Council and signed personally by the auditor. The auditor does not have any other role in relation to Bloxham Parish Council.	Yes
3. Competence	<p>The report received and comments from the internal audit inspection were seen by Parish Council. The internal audit report was discussed by the Parish Council at the meeting on 20 February 2019.</p> <p>The Cashbook and the most recent bank statement are available at each Parish Council meeting for inspection and checking, if requested.</p> <p>There is no evidence that internal audit work has not been carried out ethically.</p>	Yes
4. Relationships	<p>Responsibilities are defined in the job description for the Clerk and RFO and responsibilities for Councillors are stated under risk management.</p> <p>The Clerk and RFO have access via the website to the Governance and Accountability Guide.</p>	Yes
5. Audit Planning and Reporting	<p>The Annual Return was signed on 17 April 2019 by the Internal Auditor.</p> <p>The letter of engagement for 2019/2020 has not yet been discussed at the full Parish Council meeting.</p>	Yes
6. Internal audit work	<p>Financial statements and bank reconciliations are produced by the RFO for inspection at all Parish Council meetings.</p> <p>An analysis of income and expenditure for setting the Precept was produced for review by the PC in December 2018.</p> <p>Cheque stubs are initialled by Councillors as well as signing the cheques.</p> <p>Invoices are available for inspection upon request.</p>	Yes

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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
8. Being seen as a catalyst for change	Obtaining new quotes for large projects has resulted in good value for the Parish Council and rules around this are specified in the PC's Financial Regulations. However, experience also pointed to the need for balancing loyalty and good relationships locally with financial considerations on smaller jobs.	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 'administration' 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.	Yes

Signed: Responsible Officer

Date:

Signed: Chair

Date:

Review date: June 2019