

## Boughton Malherbe Parish Council - Internal Audit 2021/22 Review, January 2023

### Internal Audit Review Checklist – Meeting standards

Expected Standard	Evidence of achievement	True or False	Areas for development
1. Scope of internal audit	<p>Internal Audit Plan approved by Full Council</p> <p>Internal audit work takes into account both the council's risk assessment and wider internal control arrangements.</p> <p>Internal audit work covers the council's anti-fraud and corruption arrangements</p>	<p>False</p> <p>True</p> <p>True</p>	<p>Plan for 2022/23 to be approved January 2023</p>
2. Independence	<p>Internal audit has direct access to those charged with governance (see Financial Regulations)</p> <p>Reports are made in own name to management</p> <p>Internal audit does not have any other role within the council</p>	<p>True</p> <p>True</p> <p>True</p>	
3. Competence	<p>There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity</p>	<p>True</p>	
4. Relationships	<p>All responsible officers (Clerk/RFO) are consulted on the internal audit plan</p> <p>Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption (job descriptions and engagement letter)</p> <p>The responsibilities of council members are understood; training of members is carried out as necessary</p>	<p>True</p> <p>True</p> <p>True</p>	
5. Audit Planning and reporting	<p>The annual internal audit plan properly took account of all risks facing the council and was approved by the Full Council</p> <p>Internal audit reported in accordance with the plan on</p>	<p>N/A</p> <p>N/A</p>	<p>See 1. above</p>

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### Internal Audit Review Checklist – Characteristics of Effectiveness

Characteristics of 'effectiveness'	Evidence of Achievement	True or False	Areas for development
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the Council's needs	True	
Understanding the whole organisation its needs and objectives	The annual Audit Plan demonstrates how audit work will provide assurance for the Council's Annual Governance Statement	N/A	See 1. above
Be seen as a catalyst for change	Internal audit supports the Council's work in delivering improved services to the community	True	
Add value and assist the organisation in achieving its objectives	The Council makes positive responses to internal audit's recommendations and follows up with action where this is called for	True	
Be forward looking	In formulation of the annual Audit Plan, national agenda changes are considered  Internal audit maintains awareness of new developments in the services, risk management and corporate governance	True  True	Effective from January 2023
Be challenging	Internal audit focuses on the risks facing the council  Internal audit encourages members to develop their own responses to risks, rather than relying solely on audit recommendations	True  True	
Ensure the right resources are available	Adequate resources (time and funds) are made available for internal audit to complete its work  Internal audit understands the Council and the legal and corporate framework in which it operates	True  True	

Chair..... Clerk.....