

# SANDFORD ST MARTIN PARISH COUNCIL

## Review of Effectiveness of Internal Auditor for the year 2019-2020

<b>Expected Standard</b>		<b>Evidence of Achievement</b>
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 Sandford St Martin Parish Council and signed personally by the auditor. The auditor does not have any other role in relation to Sandford St Martin 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 the meeting on 02 July 2020, minute ref 592. The Cashbook and the most recent bank statement were available at each Council meeting for inspection and checking. There is no evidence that internal audit work has not been carried out ethically.
	Relationships	Responsibilities are defined in the job description for the Clerk/RFO and responsibilities for Councillors are stated under risk management. The Clerk/RFO has access via the website to the Governance and Accountability Guide.
5	Audit Planning and Reporting	The Annual Return was signed on 10 May 2020 by the Internal Auditor.
6	Internal Audit Work	Financial statements and bank reconciliations were produced by the RFO for inspection at all Council meetings, 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 November meeting..
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 manually and on the computer.
8	Be forward looking	When identifying risks and updating reviews, changes advised by national bodies are incorporated.
9	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.
10	Ensure the right resources are available	Finance for internal audit is included under "Accounts" when setting the precept. The internal auditor is a CiLCA qualified, experienced, Parish Clerk and fully understands the Parish Council and the legal and corporate framework

<b>Expected Standard</b>	<b>Evidence of Achievement</b>
	in which it operates. Access to all the latest Guidelines is available via the appropriate websites.

Signed: Anne Ogilvie ..... Date: 11/03/21  
Responsible Financial Officer

Signed: James Rowe ..... Date: 11/03/21  
Chairman