

Harescombe Parish Council

REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT 2022/2023
Governance and Accountability for Smaller Authorities in England (March 2016) Section 4.21

Expected Standard	Evidence of achievement
	<i>Internal Audit</i>
Scope of internal audit	The scope of the audit work is set out in the engagement letter and includes reference to the risk management processes and other internal controls relating to the Council's activities and operating procedures.
Independence	The internal auditor does not have any other role in relation to Harescombe Parish Council.
Competence	The internal auditor holds an appropriate accounting qualification and understands proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities.
Communication	The internal auditor has direct access to the Clerk / RFO and, if necessary, to the Chair of Council. The internal audit report, together with any findings and recommendations, is seen by the Full Council before completion of the Annual Governance Statement
Audit Planning and Reporting	The Annual Return is signed at a meeting of the Full Council. The appointment of internal auditor is reviewed annually and new tenders sought at least every 4 years.
	<i>Internal Control</i>
Reporting lines	Responsibility for the Council's finances are defined in the job description for the Clerk / RFO and responsibilities for the Council are set out in the Risk Assessment document.
Competence	The Clerk / RFO presents cumulative monthly accounts to each meeting of the Full Council and approval of the accounts is minuted.
Internal control checks	At least twice a year one Councillor carries out a full review of control systems, supported by a detailed check of a sample of transactions and bank reconciliations to confirm the effectiveness of systems.
Changes in legislation	The Clerk / RFO and Councillors have access to the latest edition of the Governance and Accountability Guide and attend relevant training where appropriate.
New procedures	All new financial procedures undergo a full risk assessment and any necessary amendments are made to the Financial Regulations and Risk Assessment.

I confirm that Harescombe Parish Council meets all expected standards.

Signed **Date 30th May 2023**
Chairman – Harescombe Parish Council

Minute Reference14.1/05/23.....

C.A. Ractiffe
30/05/23