SPELSBURY PARISH COUNCIL

Review of Effectiveness of Internal Auditor for the year 2024-2025

Expected Standard		**Evidence of Achievement**
1	Scope of Internal Audit	The auditor had access to all the files required. The auditor did not request any further documentation.
2	Independence	The Internal Auditor had direct access to the RFO and if necessary to the Chairman. The auditor did not have any other role in relation to Spelsbury Parish Council.
3	Competence	The signed internal audit form was seen by Parish Council. The internal interim audit report was discussed by the full Council at the meeting on 04 March 2025. The final internal audit report was discussed by full Council at the meeting on 20 May 2025. The Cashbook and the most recent bank statement were available at each Council meeting for inspection and checking. There was no evidence that internal audit work had not been carried out ethically.
4	Relationships	Responsibilities were defined in the job description for the Clerk/RFO and responsibilities for Councillors were stated under risk management. The Clerk/RFO had access via the website to the Governance and Accountability Guide.
5	Audit Planning and Reporting	The Annual Internal Audit Report was signed on 15 April 2025 by the Internal Auditor.
6	Internal Audit Work	Financial statements and bank reconciliations were produced by the RFO for inspection at bi-monthly 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 September 2024, November 2024 and January 2025 meetings. Invoices had been checked as well as signing the cheques and approving bank transfers.
7	Understanding the organisation, needs and objectives	The annual audit plan showed how audit work would provide assurance in relation to the PC's annual governance statement. Accounts were held manually and on the computer.
8	Be forward looking	When identifying risks and updating reviews, changes advised by national bodies were incorporated.
9	Be challenging	In drawing attention to risks and to new possibilities, the PC responded in ways that were appropriate and proportional to the size and budget of a small Parish Council.
10	Ensure the right resources are available	Finance for internal audit was included under Accounts when setting the precept. The internal auditor had experience of Parish Council auditing. Access to all the latest Guidelines was available via the appropriate websites.

Signed: Anne Ogilvie — Date: 04/11/25
Responsible Financial Officer

Signed: Jack Blackwell — Date: 04/11/25
Chairman