

**Bretherton Parish Council
Review of Effectiveness of Internal Audit**

Meeting the Standards

Expected Standard	Evidence of Achievement	Yes/No and Areas for Development (if relevant)
Scope of internal audit	Terms of reference for internal audit approved by full council.	Yes – Approved on 6/4/20
	Internal audit work takes into account the council's risk management assessment and wider internal controls.	Yes
	Internal audit work covers the council's responsibilities in relation to fraud.	Yes
Independence	Internal Auditor has direct access to those charged with governance.	Yes
	Reports are made in own name to management.	Yes
	Internal auditor does not have any other role within the council/board.	No role
Competence	No evidence that internal audit work has not been carried out ethically, with integrity and objectivity.	None
Relationships	Responsible officers are consulted on the internal audit.	Yes
	Responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (ie. job descriptions and terms of reference for external auditor).	Yes
	The responsibilities of board/council members are understood; training of members is carried out as necessary.	Yes
Audit Planning and Reporting	The internal audit properly takes account of all the risks facing the council and has been approved by the Council.	Yes
	The internal audit has been followed in accordance with the plan.	Yes

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Characteristics of Effectiveness

Characteristics of 'effectiveness'	Evidence of Achievement	Yes/No and Areas for development (if relevant)
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.	Yes
Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance in relation to the council's annual governance statement.	Yes
Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.	Yes
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.	Yes
Be forward looking	In formulating the annual audit, national agenda changes are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	Yes
Be challenging	Internal audit focuses on risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.	Yes
Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal auditor understands the council and the legal and corporate framework in which it operates.	Yes