

MEETING STANDARDS

Expected standard	Evidence of achievement	Yes or No	Areas for development
1. Scope of internal audit	<p>Scope and plan of current audit remains unchanged from Finance & General Purposes Committee on 8 April 2019</p> <p>Scope of audit work takes into account risk management processes and wider internal control - all necessary documents are submitted for audit</p> <p>Terms of reference define audit responsibilities in relation to fraud</p>	Yes	Growth in council and additional services will require additions at higher cost
2. Independence	<p>Internal audit has direct access to those charged with governance (see Financial Regulations). - Reports are submitted to the Councils Finance & General purposes Committee</p> <p>Reports are made in own name to management - Reports are submitted to the Councils Finance & General Purposes Committee</p> <p>Internal audit does not have any other role within the council.</p>	Yes	
3. Competence	<p>There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.</p> <p>Undertakes similar work for other band C Councils, therefore is aware of the current financial requirements expanding firm employing former Audit Commission managers</p> <p>Is consultee with JPAG (Joint Practitioners Advisory Group) who issue the "The Practitioners Guide" and any amendments</p>	Yes	
4. Relationships	<p>The responsible officers (Clerk and RFO) are consulted on the internal audit plan and on the scope of each audit (evidence is on audit files)</p> <p>Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters - within the Councils Risk assessment.</p> <p>The responsibilities of council members are understood; training of members is carried out as necessary.</p>	Yes	
5. Audit Planning and Reporting	<p>The annual internal audit plan properly takes account of all the corporate risks</p> <p>Internal audit has reported in accordance with the plan to F&GP on completion of each interim and final review</p>	Yes	

CHARACTERISTICS OF EFFECTIVENESS

Characteristics of effectiveness	Evidence of achievement	Yes or No	Areas for development
1. Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the body's governance assurance needs	Yes	
2. Understanding the whole organisation its needs and	The annual plan demonstrates how audit work will provide assurance in relation to the body's annual governance statement	Yes	reviewed each year, linked to ongoing work
3. Be seen as a catalyst for change	Supportive role of audit for corporate developments such as corporate governance review, risk management and ethics.	Yes	
4. Add value and assist in achieving its objectives	Demonstrated through positive management responses to recommendations and follow up action where called for.	Yes	
5. Be forward looking	When identifying risks and in formulating the annual audit plan, changes on national agenda are considered. Internal audit maintains awareness of new developments in the services, risk management and corporate governance.	Yes	reviewed each year, link to vision exercise
6. Be Challenging	Internal audit focuses on risks and encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations. The aim of this is to encourage greater ownership of the control environment.	Yes	
7. Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal auditor understands the body and the legal and corporate framework in which it operates.	Yes	maintain physical visits and capacity if needed