# BURSTALL PARISH COUNCIL EFFECTIVENESS OF INTERNAL AUDIT 2025

| MEETING THE STANDARDS – Expected Standard | Evidence of Achievement | Areas for development |
|---|---|---|
| 1. Scope of internal audit | Heelis & Lodge undertook the internal audit for the financial year 2024/25.<br>The (re)appointment of Heelis & Lodge was agreed by the Council at its meeting held on 8th May 2024, min. no. 382(iv) and again on 8th January 2025, min. no. 437.<br>The scope of the internal audit considers risk management processes and wider internal controls.<br>The Terms of Reference define audit responsibilities in relation to fraud. | None found. |
| 2. Independence | The Internal Auditor has direct access to the Clerk who oversees governance (see Financial Regulations).<br>Financial reports are made monthly to the Council and annually to the internal auditor.<br>The Internal Auditor does not have any other role within the Council. | None found. |
| 3. Competence | There is no evidence that the internal audit work has not been carried out ethically, with integrity and objectivity. | None found. |
| 4. Relationships | The Responsible Financial Officer is consulted on the internal audit plan and on the scope of each audit. (Evidence is on audit files).<br>Responsibilities for the officer and internal audit are defined in relation to internal control, risk management and fraud and corruption matters.<br>The responsibilities of council members are understood; training of members is carried out as necessary. | None found. |
| 5 Audit Planning and reporting | The Audit Plan properly takes account of corporate risk.<br>The precept is approved by the Council annually in December/January.<br>Internal Audit is reported to full Council. | None found. |

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| **CHARACTERISTICS OF EFFECTIVENESS –** | **Evidence of Achievement** | **Areas for development** |
|---|---|---|
| Internal audit work is planned | Planned internal audit work is based on risk assessment and designed to meet the Council's governance assurance needs. | None found. |
| Understanding the whole organisation, its needs and objectives | The annual audit plan demonstrates how audit work will provide assurance in relation to the body's annual governance statement | None found. |
| Be seen as a catalyst for change | Supportive role of audit for developments such as governance review, risk management and ethics (Code of Conduct). | None found. |
| Add value and assist the Parish Council in achieving its objectives | Demonstrated through positive Council responses to recommendations and follow up action were called for. | None found. |
| 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 local government governance. | None found. |
| Be challenging | Internal audit focuses on risks and encourages 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. | None found. |
| Ensure the right resources are available | Adequate resource is made available for internal audit to complete its work.<br>Internal auditor understands the body and the legal and corporate framework in which it operates | None found. |

Reviewed and adopted on 14th May 2025, minute number 464(iii).
Note: Review of effectiveness of internal audit must be reviewed and adopted by Burstall Parish Council annually during the financial year and before 31st March.