

Review of effectiveness of the Town Council's Internal Audit Process

Extract from Governance and Accountability for Smaller Authorities in England A Practitioners' Guide to Proper Practices 2022

4.16. Authorities should, at least annually, carry out a review of the effectiveness of their overall internal audit arrangements. It should be designed to provide sufficient assurance for the authority that standards are being met and that the work of internal audit is effective. Authorities should judge the extent and scope of the review by reference to their own individual circumstances.

4.17. As with any review, it should be evidence based. Wherever possible this should be gathered throughout the year. Sources may include:

- previous review and action plan
- annual report by internal audit
- other reports from internal audit, including internal audit plan, monitoring reports, and the results of any investigations
- any reports by the external auditor
- the results of any other external reviews of internal control

4.18. As part of the review the internal auditor should produce a report to the authority highlighting areas for improvement or development. An action plan should be produced setting out the areas of improvement required, any proposed remedial actions, the members or officers responsible for delivering improvement, and the deadlines for completion of the actions.

Review of 2021-22 process

Previous review and Action Plan

Detailed action plans produced.

Annual report by internal audit

Reports produced following both visits. Action Plans considered by Full Council on 24.2.22 under minute point 173/22e and 25.5.22 under minute point 11/22b.

Recommendations raised acted on

- Asset register amended and AGAR updated May 2022
- Corporate credit card obtained Sept 2022

Other reports from internal audit, including internal audit plan, monitoring reports, and the results of any investigations

No other reports produced however advice sought from internal auditor throughout the year on a variety of issues e.g Business Continuity Plans and how to mitigate against supplier fraud when loading payments.

Any reports by the external auditor

No reports from external auditor.

The results of any other external reviews of internal control

No other external reviews carried out.