

# Stainborough Parish Council

## Review of Effectiveness of Internal Audit 2022 - 2023

At a meeting of the Parish Council held on 21<sup>st</sup> June 2023 the Effectiveness of the Internal Audit was considered.

The Council believe that the correct procedures are being carried out and the expected standards are being met.

The Council will again review Internal Audit procedures in June 2024.

### **EXPECTED STANDARDS:**

**Scope:** Stainborough Parish Council has a gross income or gross expenditure of £25,000 or less and qualifies for exemption from the Limited Assurance Review. The Internal Auditor checks the Annual Return for discrepancies and completes Section 4 of return stating that he/she believes that all accounting procedures have been properly carried out by the Council.

**Independence:** The Internal Auditor is appointed to carry out the Audit and does not have any other role within the Council.

**Competence:** The Internal Auditor is a professional accountant.

**Relationship:** The Internal Auditor is not related to any member of the Council or Officer.

**Audit Plan:** Books for year ending 31<sup>st</sup> March are delivered to the internal auditor in May and the Annual Internal Audit Report signed and presented to the Parish Council Meeting following completion of the internal audit. Although the Audit Report is no longer submitted to the External Auditor the information is published on the Parish Council Website. Audit procedures are reviewed prior to the books being delivered to the Internal Auditor.

**Avril Sturdy**  
Clerk to the Council  
21<sup>st</sup> June 2023