

## **Crick Parish Council – Review of Effectiveness of Internal Control**

In accordance with Accounts and Audit Regulations 2015, Regulation 6, the Council carries out an annual formal review of the systems of Internal Control and the effectiveness of Internal Audit (IA). This is conducted in accordance with laid down guidance, by means of an approved form of self-administered assessment. The latest review, including the outcomes is set out below.

### **1 Meeting the Standards**

Expected Standard	Evidence of Achievement	Areas for Development/comments
Scope of Internal Audit	Review of Financial Regulations.  Scope of IA includes examination of any / all of the Council's policies, procedures, records, systems and documents.	New model FR's issued in 2019 updated in the RA.
Independence	IA has free and unfettered access to any records. Reports from IA to the Council are in the name of the IA and signed by him. IA is completely independent of the Council, both by residence and personal connections.	None
Competence	There is no evidence that IA work has been carried out unethically or without integrity and objectivity	None
Relationships	RFO makes contact with IA, at which time a discussion takes place as to the reason for the contact and the Council's requirements, including the scope of the IA work to be carried out. Responsibilities are defined in FRs, Standing Orders and this document. Responsibilities of Councillors and Officers are understood; relevant persons are appropriately trained.	Clerk attended Year End and Audit Training Course 17/3/21 run by Northants CALC.
Audit Planning and Reporting	IA reports annually to Council – conducted by Northants CALC IAS Year ending 31/3/21 Pre-Audit carried out 30/1 – 11/2/21 Noted in March 2021 minutes  External Audit report issued 31/2/2020 – PKF Littlejohn LLP	IA Pre-Audit 2 issues raised – Chairman's debit card, March meeting minutes reflect cancellation of the Chairman's Debit card.  New model FR's issued in 2019 updated in the RA.

## 2 Characteristics of Effectiveness

Expected Standard	Evidence of Achievement	Areas for Development/comments
IA work is planned	Planned IA work takes place annually; this document recognises IA as a source of expertise and assistance, available to be called on if necessary.	None
Understanding the organisation	IA is familiar with the organisation of Crick Parish Council.	None
Be seen as a catalyst for change	Whilst not expressly mentioned the role of IA is recognised by the full Council.	None
Add value and assist the Council in achieving objectives	The audit highlights measures requiring attention.	None
Be forward looking	IA is recognised as a conduit for the supply of information on change and development in governance issues.	None
Ensuring resource is available for IA	The Council subscribes to a professional IA service.	None

### Review

This document is to be reviewed annually and will inform the Council when completing their Annual Return.

Original: Cllr Jim Goodger 10<sup>th</sup> October 2019

Adopted by Crick Parish Council: 21<sup>st</sup> October 2019

2020/21 review conducted by Cllr Jane Udale, 8<sup>th</sup> April 2021

### Control

Original J Goodger 18 July 2019

Revision J Udale 8 April 2021