LEAFIELD PARISH COUNCIL

Review of Effectiveness of Internal Auditor for the year 2025-2026

Expected Standard		Evidence of Achievement
1	Scope of Internal Audit	The scope of audit work included reference to the risk management processes and internal controls. Terms of reference were set out in the letter of appointment of the internal auditor.
2	Independence	The Internal Auditor had direct access to the RFO and if necessary to the Chairman. The annual report was made by letter addressed directly to Leafield Parish Council and signed personally by the auditor. The auditor does not have any other role in relation to Leafield Parish Council.
3	Competence	The Engagement letter was seen by the Parish Council. The letter received and comments from the internal audit inspection were seen by Parish Council. The internal audit report and list of recommendations were discussed by the full Council at the meeting on 25 June 2026. There is no evidence that internal audit work has not been carried out ethically.
4	Relationships	Responsibilities are defined in the job description for the Clerk/RFO, and responsibilities for Councillors are stated under risk management. The Clerk/RFO has access to the Governance and Accountability Guide. Responsibilities are stipulated in Standing Orders and Financial Regulations.
5	Audit Planning and Reporting	The internal auditor for 2025-26 was appointed on 08 July 2025. The Annual Return was signed on 14 May 2026 by the Internal Auditor.
6	Understanding the organisation, needs and objectives	The internal auditor understood the requirements of internal audit required for the AGAR. The internal auditor has experience of parish councils.
7	Be forward looking	The internal auditor provided improvement recommendations. The council incorporated changes advised by national bodies as required.
8	Be challenging	The internal auditor noted areas for improvement and action.
9	Ensure the right resources are available	Finance for internal audit is included under Audit/Legal Fees/Land Registry when setting the precept. The internal auditor company fully understands the Parish Council and the legal and corporate framework in which it operates. Access to all the latest Guidelines is available via the appropriate websites.

Signed: ..... Date: .....

Responsible Financial Officer

Signed: ..... Date: .....

Chair of Meeting