

	<p>of what is required.</p> <p>Responsibilities of officers and the auditor are defined in job description, various policies and the engagement letter.</p> <p>Responsibilities of council members are understood</p>	<p>Financial awareness training as required</p>
<p>5. Audit Planning & reporting</p>	<p>The dates and plan for the annual internal audit are agreed between the clerk/RFO and the auditor. These are reported to the council.</p> <p>The internal auditor will prepare a full report following the annual audit. This will be presented to the council for review and appropriate action.</p>	

Characteristics of Effectiveness

Characteristics	Evidence of Achievement	Areas of Development
6. Internal Audit work is planned	Audit work is based upon risk assessment and designed to meet the council's needs. This is evidenced in the engagement letter. Council annually review its risk assessment statement	
7. Understanding the whole organisation its needs and objectives	The audit is carried out in line with best practice so to provide assurance for the Annual Governance Statement. The council has a copy of 'Governance and Accountability for Local Councils – a Practitioner's Guide'	
8. Be seen as catalyst for change and add value	Internal audit supports the council's work in delivering improved services to the community. Audit recommendations are acted upon to improve the working of the council.	Continue to review and monitor Auditor's reports and actions taken
9. Be forward looking	In formulating the plan with the auditor, changes in working practice guidelines or legislation are considered.	Staff training as required
10. Be challenging	Audit reports to parish council with recommendations but not answers to encourage the council to formulate its own response to risk and control	
11. Ensure the right resources are available	The auditor gives prior notice of requirements. All files and documents are made available in advance of visit.	