

THEBERTON AND EASTBRIDGE PARISH COUNCIL INTERNAL AUDIT EFFECTIVENESS REVIEW

Reviewed for the 2024/2025 Financial Year by Theberton and Eastbridge Parish Council as it's meeting on the 10th September 2025.

In accordance with the Accounts and Audit (Amendment) (England) Regulations 2006, Theberton and Eastbridge Parish Council (hereafter referred to as "the Council") is required to carry out a review of the effectiveness of the internal audit of the Council's accounting, financial and other operations. The regulations require that the review of the effectiveness of the system of internal audits precedes the annual governance review.

PART 1: Scope of the Internal Audit

The Internal Audit covered the ten key control areas recommended in the Joint Panel on Accountability and Governance Practitioners' Guide 2024/2025 namely: proper book-keeping; application of Standing Orders, Financial Regulations and payment controls; risk management arrangements; budgetary controls; income controls; petty cash procedures; payroll controls; assets controls; bank reconciliation; year-end procedures.

Was the scope of the Internal Audit adequate? **YES**

PART 2: Independence of the Internal Auditor

The Internal Audit was conducted by an auditor, appointed by the Suffolk Association of Local Councils, who is independent of the Council, the Parish Clerk and the Responsible Financial Officer. The appointment of the Internal Auditor complies with the Financial Regulations of the Council.

Was the independence of the Internal Audit adequate? **YES**

PART 3: Competence of the Internal Auditor

The internal auditors are experienced financial auditors who understand the role of the internal audit and understand risk management and the powers and duties of parish councils. A comprehensive summary of the internal audit is made available to the Council.

Was the competence of the Internal Auditor adequate? **YES**

PART 4: Proportionality of the Internal Audit

The internal auditors undertake similar internal audits of other parish and town councils. The level of detail and scrutiny of the Council's processes during the annual Internal Audit is believed to be proportionate to the size of the local parish and the annual budget.

Was the Internal Audit proportionate to the activities of the Council? **YES**

PART 5: Overall Effectiveness of the Internal Audit

Has the Internal Audit of the Council been effective? **YES**

The Internal Auditors appointed and the findings of this Review shall be considered at Full Council and recorded in the minutes. If any of the questions above have been answered "No", an appropriate action plan should be developed to increase the effectiveness of the internal audit.