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Annual Performance Review of the Effectiveness of the Internal Audit April 2021

Meeting the Standards:

Expected Standard	Evidence of Achievement	Yes/No	Areas for Development
Scope of internal audit	Terms of reference re-approved by full council each year Scope of audit work takes into account risk management processes and wider internal control Terms of reference define audit responsibilities in relation to fraud	Yes Yes Yes	
Independence	Internal Auditor has direct access to those charged with governance	Yes	
Competence	No evidence that internal work has not been carried out ethically with integrity and objectivity	Yes	

Relationships	Responsible Officer (Clerk) is consulted on the internal audit plan and on the scope of each audit	Yes	All members are encouraged to undertake continual training.
	Responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters	Yes	
	The responsibilities of council members are understood; training of members is carried out as necessary	Yes	
Audit planning & reporting	The Audit Plan properly takes account of corporate risk	Yes	
	The Plan has been approved by the Council	Yes	
	Internal Audit has been reported in accordance with the Plan	Yes	

Characteristics of Effectiveness:

Characteristics of Effectiveness	Evidence of Achievement	Yes/No	Areas for Development
Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's governance assurance needs	Yes	
Understanding the needs and objectives of the Council	The annual audit plan demonstrates how audit will work	Yes	