

Internal Audit Effectiveness Checklist

Review Criteria	Key Questions for the Council	Answers
1. Independence	Does the internal auditor have any direct or indirect links to the council, its members, or the Clerk?	No
	Is the auditor involved in any other council functions (e.g., bookkeeping or VAT claims)?	No
2. Competence	Does the auditor have sufficient experience with local council "Proper Practices" (JPAG Guide)?	https://town-and-parish-council-audits.co.uk/about/
	Is the auditor aware of the 2025/26 changes (e.g., the new Assertion 10 for Data Compliance)?	Yes - https://town-and-parish-council-audits.co.uk/about/
3. Scope of Work	Does the Audit Plan cover all mandated areas (Asset Register, Payroll, Risk Assessment, VAT, etc.)?	Yes
	Are there any specific local risks (e.g., a large project or new trust fund) that need extra focus?	No
4. Relationships	Does the auditor have direct access to the Clerk/RFO and to all requested documents?	Yes
	Are the auditor's reports sent directly to the Full Council (not just the Clerk)?	Yes
5. Reporting	Does the auditor provide a written report with clear recommendations and an action plan?	Yes
	Is the report delivered in time to inform the Council's approval of the AGAR?	Yes