

Netherwitton Parish Council – Review of Effectiveness of Internal Audit 24-25

1. **Scope of Internal Audit – Does the internal audit sufficiently cover all aspects of the financial controls relevant to the Council and is there a policy in place and approved?**

Audit Programme in place and approved at the Parish Council meeting in March 2025.

Full Risk Assessment carried out in accordance with CIPFA guidance.

2. **Independence – is the Internal Auditor independent?**

Mrs Tracey Bell has had no involvement with the Netherwitton Parish Council.

3. **Competence – Is the Internal Auditor Competent and do they carry out their work ethically, with integrity and objectively?**

Mrs Bell is the Town Clerk to Morpeth Town Council and was Parish Clerk to Haswell Parish Council in Durham for 10 years.

Mrs Bell is a Member of the Institute of Legal Executives (MILEX) and a Fellow of the Society of Local Council Clerks (FSLCC).

She also holds the following qualifications:

- Certificate in Local Council Administration (CiLCA)
- HNC in Public Administration
- Institute of Occupational Health and Safety (IOSH) – Managing Safely

4. **Relationships – Is the Clerk consulted in the internal audit plan and training undertaken when necessary?**

The Parish Clerk is consulted throughout the internal audit plan and inspections and is a CiLCA qualified and a Principle Member of the Society of Local Council Clerks (PSLCC).

5. **Audit Planning and Reporting – Is there a plan in place for when the internal audit will be undertaken and does the plan properly take account of risk?**

The plan is presented to the Parish Council meeting in March 2024 for approval.

A full risk assessment is undertaken to identify areas of risk based on CIPFA recommendations.

The Internal Audit Report is presented to the Parish Council following conclusion of the yearend audit, for consideration.