

Meldon Parish Council – Review of Effectiveness of Internal Audit

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 2026.

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 Meldon 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 the 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 member 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 CiLCA, FiLCA, PiALC 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 2026 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 year-end audit, for consideration.

Approved -