

## **Review of Effectiveness of Internal Audit 2024/2025**

### **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 Full Council meeting on 25th 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 Billingham Town Council.

### **3. Competence**

Is the internal auditor competent and do they carry out their work ethically, with integrity and objectivity?

Mrs Bell is the Town Clerk/Responsible Financial Officer to Morpeth Town Council in Northumberland and was also Parish Clerk to Haswell Parish Council 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 of Local Council Administration (CiLCA)
- HNC in Public Administration
- Institute of Occupational Health and Safety (IOSH) - Managing Safely

### **4. Relationships**

Is the Town Clerk consulted in the internal audit plan and training undertaken when necessary?

The Town Clerk/Responsible Financial Officer is consulted throughout the internal audit plan and inspections, is CiLCA qualified and a Principal 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 Full Council on 25<sup>th</sup> March 2025.

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

The Internal Audit report is presented to Full Council following the conclusion of the year end audit, for consideration.