

Dear Gail

Thank you for your enquiry.

As part of a range of services we offer to town and parish councils we provide an internal audit service, which is conducted in accordance with current guidelines and accounting practices. The attached information sheet provides more details on our internal audit services.

Generally we conduct two audits a year as a minimum. The first (interim audit) concentrates on the governance and accountability functions of the council and deals with the non-financial aspects of the audit. (Financial Regulations, Standing Orders, risk assessments, internal control systems, processes, policies, etc.). The second (final audit) focuses on the financial aspects, checking of the Annual Governance and Accountability Return (AGAR) and the supporting information being submitted to the external auditors.

Our clients have generally found this approach beneficial, as it provides an opportunity to address any weaknesses identified at the interim audit before completion of the Annual Internal Audit Report at the final audit however if preferred, we can carry out the audit in one visit.

Mulberry & Co have been conducting and providing training on local authority internal audit for over 15 years, and are registered auditors, chartered certified accountants and chartered tax advisors. Our team currently undertakes over 150 audits per annum from small councils with income and expenditure below £25,000 to larger Town councils with income exceeding £3 million.

We charge based on an hourly rate and are currently charging £60 per hour + VAT together with travel costs at £0.45p per mile. We do not charge for travel time. The audit can also be carried out remotely if preferred. The length of time for the audit(s) will depend on the scale and complexity of your council's financial operations, but I would estimate that a full year's auditing would be conducted in approximately 4-6 hrs.

All our reports are delivered via a secure password protected on-line portal that only the clerk has access to. These reports will be in .pdf format and can be printed or emailed as desired.

If you have any further questions, please do not hesitate to contact me.

Kind regards,

Anna

Anna Beams, Local Authority Officer