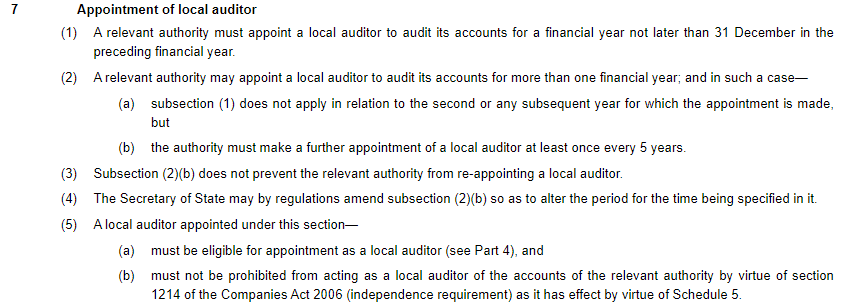
Agenda item – 11

**To consider if the Internal Auditor should be appointed for a half year audit review in November 2020 and full appointment for April 2021.**

The Local Audit and Accountability Act 2014 states that:



The RFO would like the Council to formally appoint an auditor to carry out a half year audit review in November in order to check:

* Accounts are being maintained properly
* Check transparency requirements are being met
* Give advice where improvement should be made (if any) prior to year end in order to ensure a clean audit report.

Additionally, Council may wish to confirm the same auditor for the final year end audit in March 2021.