

TERMS OF ENGAGEMENT 2016/17

I am a qualified accountant with a practice specialising in providing independent internal audit to Town and Parish Councils. I have previously worked for the Audit Commission, carrying out external audits of Town and District Council accounts; and for West Dorset District Council, where I was the Head of Internal Audit, Finance Manager and s.151 officer (Chief Financial Officer). I aim to provide an excellent but competitively priced internal audit service to Parish and Town Councils of all sizes in the Dorset and Somerset area. I have considerable experience of both the technical work involved in providing internal audit and the legal and corporate framework in which local government operates.

My standard charge for the 2016/17 financial year will be £34 per hour for time spent on audit work, plus travel at 68p per mile between Charlton Down and site, plus VAT. For those authorities that wish to enter into a longer-term contract (3 or more years), I provide a 2.5% discount on the standard charge for audit work.

The service provided is that of carrying out your internal audit in accordance with the CIPFA code of internal audit practice, and the detailed provisions of the SLCC/NALC Practitioner's Guide. It provides for supplying internal audit reports in respect of each area of activity identified within an agreed audit programme, the annual internal auditor's report, and occasional informal advice on financial control issues between audit visits. The objectives of my work are to provide assurance for your Annual Governance Statement based on an assessment of risk, and to support the Council's work in delivering improved services to the community.

Your responsibilities are to provide accommodation to work in and sufficient access to staff and records for me to finish my work over the course of the agreed annual number of audit man days. This includes direct access to those charged with governance when necessary for reporting both routine and non routine (i.e. fraud and corruption) matters. My working papers are your property but for convenience I may hold your files at my registered office. If files are held by you they must be available for me during my visits.

There is no charge for travelling time or any other expenses. Time is charged on an actual basis and invoices are sent after each visit or at the end of any month in which visits take place. Payment is due within 30 days of the invoice date.

Darkin Miller Limited trading as Darkin Miller ~ Chartered Accountants is a Member Firm of the Institute of Chartered Accountants in England and Wales. The firm number is C003600336. Rosie Darkin-Miller, the principal, holds a Practising Certificate under the ICAEW Practice Assurance Scheme. The firm's procedures are vetted by this professional accountancy body. The firm is required to maintain adequate cover in respect of professional indemnity insurance and to put appropriate procedures in place in case of incapacity.

The firm's professional indemnity insurer is Royal & Sun Alliance Insurance Plc, of St Marks Court, Chart Way, Horsham, West Sussex, RH12 1XL. The territorial coverage is worldwide excluding professional business carried out from an office in

the United States of America or Canada and excludes any action for a claim brought in any court in the United States or Canada.

In the event of my failure to provide service due to continuing physical or mental incapacity or death, you should contact my alternate Mr John Murray, 13 Shelley Close, Winchester SO22 5AS who has agreed to arrange a replacement service. If you have any complaint about my service I ask you to raise it with me at the earliest opportunity, although you also have the right to complain to my professional body.

Rosie Darkin-Miller LLB (Hons) FCA

5 November 2015