

Langley with Hardley Parish Council

Report on Internal Audit Services for 2023/24

Meeting Date: 7th November 2023

Report Prepared by: Clerk and Responsible Financial Officer

Title: To consider the quotes received for Internal Audit services 2023/24.

Summary: This report presents the two quotations received for the provision of Internal Audit services for the year 2023/24. The Council is in the process of selecting a new auditor due to the previous auditor's reduced capacity. The report outlines the details of the quotations, the scope of the internal audit work, and a recommendation for consideration.

Quotations Received:

1. **Ms. Sarah Hunt Re: Internal Audit 2023/2024:**

- **Quotation:** £125.00 plus any mileage at 45p/mile.
- **Scope:** The scope aligns with the Governance and Accountability for Local Councils, covering various aspects of financial and procedural control, risk assessment, and compliance with relevant regulations.
- **Additional Information:** Ms. Hunt is an experienced internal auditor with over 20 years in the Parish Council local government sector. She holds CiLCA qualification and is an active Clerk for four Parishes.

2. **Norfolk Association of Local Councils (NALC):**

- **Quotation:** £150.00.
- **Scope:** The scope aligns with the Governance and Accountability for Local Councils, covering similar areas to Ms. Hunt's quotation.
- **Additional Information:** Norfolk Association of Local Councils (NALC) is a well-established organisation known for providing professional services to local government entities.

Scope of Internal Audit Work: The scope of the internal audit work, as defined by the Governance and Accountability for Local Councils, encompasses the following areas:

- Reviewing risk management, control, and governance processes.
- Proper book-keeping and financial record reconciliation.
- Compliance with financial regulations and tendering processes.
- Budgetary controls and precept agreements.
- Income controls and reconciliation.

- Asset control, including insurance and deed cross-checks.
- Payroll compliance and procedures.
- Year-end accounting procedures, including sample document verification and bank reconciliation.
- Additional areas, such as General Power of Competence, ICO registration, grants and audit trail, burial records, charity oversight, and allotment records.

Recommendation: The Clerk recommends that Langley with Hardley Parish Council accepts the quotation provided by Ms. Sarah Hunt for the provision of internal audit services for the year 2023/24. By accepting Ms. Sarah Hunt's quotation, the Council will benefit from her expertise, experience, and commitment to ensuring effective governance, risk management, and financial control processes. It is considered a benefit that Ms Hunt's quotation includes a face to face meeting prior to the publication of the final report.

Next Steps: That Council is requested to discuss and decide on the selection of the internal auditor for 2023/24 during the upcoming meeting on 7th November 2023.

Conclusion: The selection of an internal auditor is a crucial decision for the Council and a letter of engagement will be issued by the Clerk to the favoured provider.

Attachments – confidential, not for public publication:

- Quotation from Ms. Sarah Hunt
- Quotation from Norfolk Association of Local Councils (NALC)