

COPYTHORNE PARISH COUNCIL MEETING – TUESDAY SEPTEMBER 14TH 2021

Item 16 – Recommendation to appoint a Parish Council Internal Auditor

BACKGROUND

In March 2017 Tim Light (FMATT) was appointed as the Parish Council's Internal Auditor, he has continued in this position since. In addition to undertake the tasks required of him by PKF Littlejohn LLP (the External Auditor) he has supported me in undertaking the role of Responsible Financial Officer since my own appointment in April 2019. This has included providing guidance on VAT matters. Tim acts as Internal Auditor for over 100 Town and Parish Council's across the South and is a regular attendee as an Invited speaker" at events arranged the Hampshire branch of the Society of Local Council Clerks.

CURRENT POSITION

Tim has indicated a willingness to continue in the role of Internal Auditor for Copythorne Parish Councillor for the 2021/22 Financial Year and has proved a quote of £320 pa (to include one interim mid-year review and a year-end review). This fee represents a modest increase from the £300 charged for the 2020/21 Financial year and is covered by the Audit Fee budget of £500 (for internal and external audits) included within the 2021/22 Parish Council Budget.

A copy of the quotation which includes the full scope of his work is attached as Appendix A.

RECOMMENDATION

I recommend that the Parish Council approves the appointment of Tim Light as it's Internal Auditor for the 2021/22 Financial Year.

David Rigby
Clerk to Copythorne Parish Council
August 27th 2021

QUOTATION FOR THE INTERNAL AUDIT FOR 2021/2022

STANDARD INTERNAL AUDIT: SCOPE OF WORK

The following will normally be included in the standard internal audit:

- appropriate accounting records have been kept properly throughout the year
- a test check of expenditure vouchers to the financial ledger
- a review of the Committee and Council minutes to ensure decisions are properly approved in accordance with the Council's Financial Regulations
- a review of risk assessment procedures
- a review of insurance cover arrangements
- a test check on budget information
- a review of the Council's reserve policy
- a test check of income recorded on bank paying in books, credits to financial ledger and source documentation
- a test check on petty cash vouchers and approval (if appropriate)
- a review of staffing and payroll documentation
- a review of the asset and investment registers
- test check on the periodic and year end reconciliation of bank account and investments
- a review of accounting statements prepared during the year
- a review of the Council's compliance with the Transparency Code
- a review of the year end information to be submitted to the external auditor.

Site visits, collection of records or working remotely by arrangement.

Matters arising and recommendations will be discussed with the Parish Clerk/Responsible Finance Officer and a written report will be issued each internal audit visit.

STANDARD INTERNAL AUDIT FEE

£320 per annum based one interim mid-year review and a year-end review.

Included in the quoted fee above is an advice service on standard financial matters throughout the year. Should you require any project or further work, I will be delighted to supply a separate fee quote.

Yours sincerely

**Tim Light FMAAT
Audit Director
Lightatouch**