

## THURSTON PARISH COUNCIL

Parish Council Office  
New Green Centre  
Thurston  
IP31 3TG



Tel: 01359 232854

e-mail: [info@thurstonparishcouncil.gov.uk](mailto:info@thurstonparishcouncil.gov.uk)

---

CLERK TO THE COUNCIL - Paper prepared by: Mrs Vicky Waples, Clerk to the Council  
For consideration by full Council at its meeting of 6<sup>th</sup> March 2024 following the Policy and Resources Committee Meeting of 21<sup>st</sup> February 2024.

**Aim: to approve the recommendation made to full Council at its meeting on 6<sup>th</sup> March 2024 by the Policy and Resources Committee on the appointment of the Council's Internal Auditor**

1. A smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.'
2. Proper practices states that internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.
3. The key principles an authority should follow in sourcing an internal audit provider are independence, competence and proportionate:
  - The internal audit function must be independent from the management of the financial controls and procedures of the authority which are the subject of review.
  - The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the authority. It is for each authority to decide, given its circumstances, what level of competency is appropriate, and to keep this issue under review.
  - When securing an internal audit service, the parish council should make sure that it is proportionate to the needs, size and the circumstances of the authority.
4. The effectiveness and scope of the Internal Audit being offered by Mr Brown was covered under Agenda Item 4d of the meeting of the Policy and Resources Committee on 21<sup>st</sup> February 2024 and the committee agreed that in terms of independence, competence and the scheduled work, the requirements were being adequately met. *See draft minutes of the Policy and Resources Committee of meeting of 21.02.24*

### Agenda Item 10h– 06.03.24

**Proposal: Council to accept the recommendation of the Policy and Resources Committee and agree to the appointment of Mr Trevor Brown CPFA to carry out the internal audit on Thurston Parish Council for the year ending 31<sup>st</sup> March 2024 at a cost of £400 plus pro rata travelling expenses at the rate of 45p per mile.**

Notes:

1. As stated the year previously, the high level of income Thurston has received this year would, in normal situations, take the Council to a higher audit fee band. Having undertaken audit work for the Council for many years and being very familiar with the system of governance and the internal control arrangements, the Internal Auditor is proposing to charge an audit fee of £400 (being a lower fee band) for the 2023/24 audit plus any travelling expenses incurred at 45p per miler.
2. The Internal Audit will take place at the Parish Council's Offices – a provisional date of Friday 26<sup>th</sup> April has been set.
3. For the year ending 31<sup>st</sup> March 2024 the Audit Fee for the Intermediate Assurance Audit Review as carried out by the External Auditor on Councils with income or expenditure between £300,001 - £400,00 will be £840.