

THURSTON PARISH COUNCIL

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CLERK TO THE COUNCIL - Paper prepared by: Mrs Vicky Waples, Clerk to the Council
For consideration by full Council at its meeting of 4th March 2020 following the Policy and Resources Committee Meeting of 28th February 2020

Aim: to approve the recommendation made to full Council at its meeting on 4th March 2020 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 5e of the meeting of the Policy and Resources Committee on 28th February 2020 and the committee agreed that in terms of independence, competence and the scheduled work, the requirements were being adequately met.

Agenda Item 11f – 04.03.20

Proposal: Council to the appointment of Mr Trevor Brown CPFA to carry out the internal audit on Thurston Parish Council at a cost of £260 plus pro rata travelling expenses of £20.25 giving a total of £280.25 cost to the Council