

**LLANTWIT FARDRE COMMUNITY COUNCIL
CYNGOR CYMUNED LLANILLTUD FAERDREF**



COUNCIL

29th January 2024

REPORT OF THE CLERK

1. APPOINTMENT OF INTERNAL AUDITOR

- 1.1 Members may recall that at the Meeting of the Council held on the 27th November 2023, the Clerk informed Members that it was the last internal audit to be carried out by Mr Jason Morgan.
- 1.2 Members resolved to seek to appoint an Auditor to carry out the end of year audit for the financial year 2023/24 and future audits in the absence of Mr J Morgan (Minute No.102 (2)).
- 1.3 The Clerk has made enquiries and has received a quote and an overview of services from Ms C. Lingard - Working the Greener Way (WGW) who provides audit services to several councils in Wales including Llanharry and Llantrisant Community Councils.
- 1.4 The package includes the following which ensures the Council is compliant with the statutory Internal Audit requirements for government organisations including Town, Parish and Community Council's in England and Wales.
 - Smart Audit provision (onsite or remote as agreed with the Clerk and Executive Officer)
 - a) Review meeting with Clerk and Executive Officer, via video conference, to discuss any areas of concern raised by the prior year internal and external audits, in addition to areas of concern which may exist over current council operations pertaining to the Annual Return.
 - b) Agreement of the Internal Audit Programme with extensions, if any, with the Clerk and Executive Officer and Members.
 - c) Ability to receive your accounting system backup and review this and its statutory reports for audit purposes.

- d) Ability to remote access your accounting system for the purposes of review for audit purposes, where your system has an Audit function.
- e) Interim internal audit, 1 day on site, to be conducted on a date agreed with the Clerk and Executive Officer during October or November of each year.
- f) Year-end audit, 1 day on site, to be conducted between April 1st and June 10th of the financial year being audited. To be agreed with the Clerk and Executive Officer.
- g) Production of a detailed Internal Audit report and presentation, via video conference, to the Clerk and Executive Officer and Members.
- h) Completion and authorisation of the Internal Audit Report contained within the Audit Wales Annual Return (AR).
- i) Provision of general consultancy and advice concerning finance and governance issues for the duration of the contract.

1.5 Fees for the Internal Audit are £450.00 per day. Mileage is charged at 25p per mile from the office to the closest parking facility to the Council's office. Parking fees, where applicable, are recharged at cost. Fees may be fixed for a period of 3 years if a service contract is entered into.

2. RECOMMENDATIONS

Members are requested to: -

2.1 To consider the information regarding the Internal Audit

2.2. to consider and agree whether to appoint Ms. Lingard Internal Auditor to carry out the end of year audit for the financial year 2023/24 along with the proposed fee.

2.3 to agree to future Internal Audit being carried out by Ms Lingard.

