INTERNAL AUDITOR ENGAGEMENT LETTER

Dear SALC

Internal Auditor to the Bradfield Combust with Stanningfield Parish Council – Engagement Letter

I should like to confirm your appointment as Internal Auditor to Bradfield Combust with Stanningfield Parish Council. I have set out below the terms of your engagement. If you agree, I should be grateful if you could sign and return one copy for my records.

Roles and responsibilities

Of the Council:

The Council is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of its functions including arrangements for the management of risk.

The Council is required to undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control set out in the Joint Practitioners Advisory Group publication: Governance and Accountability for Local Councils – A Practitioners Guide.

Of the Internal Auditor:

The Internal Auditor is responsible for reviewing whether the Council’s financial management is adequate and effective, and that it has a sound system of internal control. The Internal Auditor will liaise with the Parish Clerk on all assignments and will report to the Council twice a year.

The Internal Auditor will carry out the audit to enable him to provide assurance to members and officers, and to enable him to complete and sign off Section 4 of the Annual Return in advance of its submission to the Council and the external auditor.

It is essential that the internal audit function is sufficiently independent of other financial controls and procedures of the Council.

The Internal Auditor will inform the Parish Clerk immediately he becomes aware of any conflict of interest that may adversely affect his ability to carry out the audit objectively and independently.

The Internal Auditor will carry out the internal audit competently and in compliance with proper practice in a way that will meet the business needs of the Council. In the event that the Internal Auditor becomes aware of matters that may affect his competence, he will inform the Clerk or the Chairman immediately.

The Internal Auditor is appointed only for the audit of the 2022 to 2023 audit.

Please advise the council of your fee. Payment will normally be made on invoice.