

06th May 2025

Jane Mullane
Clerk to the Council
Weston on the Green Parish Council

Dear Jane,

Re: Your Enquiry Regarding “emergency” Internal Audit Services

Thank you for enquiry. The purpose of this letter is to set out the basis on which Weston on the Green Parish Council would engage me, and for me to formally introduce myself and my relevant qualifications and experience in Parish Councils.

My role as your Internal Auditor is to be a ‘critical friend’. The Internal Audit process includes looking through your Parish’s processes and procedures and, where necessary, making recommendations with the intent of helping to improve the Council’s governance. Some of these recommendations may be long-term goals, whilst others may need to be implemented more quickly. In either case I will be available as part of the Audit process to help guide you through what is needed.

This letter confirms the basis on which I am offering to provide services to your Council to avoid any misunderstandings of our respective responsibilities.

1. Internal Audit of the Council

- a. The primary objectives of Internal Audit are:
 - i. to review, appraise and report upon the adequacy of governance and internal control systems operating throughout the Council. To achieve this I will adopt a predominantly systems-based approach to the audit;
 - ii. to carry out an annual inspection of the books and records of the Council.

The Council is responsible for supplying all documents requested.

- b. A question sheet has been provided, please return it with as much completed as possible **no later than 09 May 2025**
- c. The draft, electronic, editable, version, of the AGAR must be sent to me **no later than 09 May 2025**, although if received sooner, that would be appreciated!
- d. We can meet virtually on teams, on the **12th/13th/15th/16th May**, or similar days the following week – unfortunately I cannot do Wednesdays as I have open office at one of my Councils
- e. I will check the final Accounting Statement figures (Section 2) of the AGAR. Provided all is in order, I will then complete the Internal Audit section and return it both electronically and by post.

Note: please do not complete Section 1 of the AGAR until the Council meeting to consider the AGAR.

- f. The Internal Audit Annual Report will be issued with the AGAR with any action points.

2. Scope of Work

Predominantly Internal Audit will review the governance of the Council culminating in the completion of the Internal Audit Report as stated above. I will identify if the following key areas are in place and working satisfactorily.

- a. Proper Book-keeping
- b. Payment controls in relation to Financial Regulations
- c. Review of the Internal Controls, which will include:
 - i. The Parish Risk Assessment;
 - ii. Review of the effectiveness of Internal Financial Control;
 - iii. An overall review of your Internal Controls.
- d. Budgetary controls
- e. Income controls
- f. Petty Cash procedures (if applicable)
- g. Payroll controls
- h. Asset controls
- i. Bank reconciliations
- j. Accounting statements and application of Spending Powers
- k. Exemption criteria (if applicable)
- l. Website and transparency code
- m. Public Rights notice and dates
- n. Publication of previous AGAR
- o. Review of the status of Trusts (if applicable)
- p. Policies review
- q. Review and completeness of minutes
- r. General governance
- s. Review of Burial Ground / Cemetery Procedures (if applicable)
- t. Review and completeness of audit action plans
- u. Year End procedures, which will include:
 - i. Financial Statements review;
 - ii. Review of Council balances;
 - iii. Analytical Review;
 - iv. Annual Return review.

3. Roles and Responsibilities

My role as an Internal Auditor is one of independence. I must make it clear that I can in no way involve myself in the financial decision-making, appointments or any other areas that may give rise to conflicts of interest.

4. The Council Responsibilities

The Responsible Financial Officer / Proper Officer, together with the Council, have clearly defined responsibilities for Risk Management, Internal Control, Internal Audit and the prevention of Fraud and Corruption.

The existence of Internal Audit does not diminish the responsibility of the Council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner.

5. Fees and Charges

Fees based on Precept or projected income and expenditure - whichever is highest.

Projected Income or Expenditure	Fees 2024 - 2025
Under £25,000	£300.00
£25,001 - £50,000	£350.00
£50,001 - £75,000	£400.00
All above includes:	
<ul style="list-style-type: none"> Initial Internal Audit meeting and a spring review via Teams or similar 	

The above fees are on the understanding that all requests for documents and responses to my Internal Audit checklist are provided by the Council within the required timescales.

Additional Charges	
Late submission of documents, including the AGAR	£75.00 surcharge
Mileage	£0.45 per mile
Additional meetings (see 1 d. above)	£35.00 per hour
Attendance at a Council meeting	£70.00 (plus mileage)

Payment is required on invoice once the work is completed.

6. Requests for attendance at Council Meetings

I would be happy to attend a Council meeting, given reasonable notice, if convenient. This gives the Council an opportunity to ask me questions, clarify the scope and nature of the work I have undertaken and to make me aware of any issues that may be relevant as my cycle of Internal Audit progresses.

A nominal cost for this service is charged at £70 plus mileage.

7. Request for work outside the scope of Paragraphs 1 to 3

Any such request for extra audit time to be provided will be discussed at the time and will be subject to an appendix agreement.

8. Agreement of terms

The letter will is only effective for the 2024-2025 audit, should the council wish to engage me for next year please make this known as soon as possible. Either party may vary or terminate my authority to act on your behalf at any time; however, if work has already been undertaken, a charge for the work so far, will be made. Notice of termination must be given in writing.

Please confirm your agreement to the terms of this letter of engagement by completing the form and returning it to me **as soon as practicably possible**.

9. My Relevant Qualifications and Experience in Parish Councils, L White Abridged CV

9.1. Non-Parish Council Qualifications

- BEng(Hons) Aeromechanical Engineering
- PGCE Secondary Education, Science (Physics)
- A Levels in Mathematics; Physics & Chemistry

Mrs L White | 13 Wallingford Road, South Stoke, RG8 0JD | LWhite.Auditing@gmail.com

9.2. Parish Council Specific Qualifications & Training

- Introduction to Local Council Administration (ILCA)
- Certificate in Local Council Administration (CILCA)
- 1 Day Introduction to Internal Audit Training (Not Certificated)

9.3. Previous Parish Council Experience

Where	South Stoke PC	Goring-on-Thames PC		East Challow PC	Harwell PC
Position	Clerk & RFO	Clerk & RFO	Assist Clerk	Locum Services	Locum Services
Dates	Oct '08 – May '22	Mar '20 – Aug '22	Sept '22 – Aug '23	Summer 2023	Oct '23 – Apr '24
Precept	£26,000	£160,000		£36,000	£130,00
Councillors	6	10		7	11

9.4. Current Position(s)

Where	Western Valley PC	Goring-on-Thames PC	Woodcote PC	Harwell PC
Position	Clerk & RFO	Burial Ground Clerk	Clerk & RFO	RFO
Dates	Since June '23	Since Sept '23	Since Feb '24	Since Nov 2024
Precept	£50,000	£160,000	£136,000	£130,000
Councillors	8	10	10	11

I trust that this is acceptable to the Council and look forward to hearing from you.

Yours Faithfully,



Mrs L White



Mrs L White | 13 Wallingford Road, South Stoke, RG8 0JD | LWhite.Auditing@gmail.com

Agreement of Terms 2024 / 25

The auditor accepts that the Council will not meet to approve this prior to the audit being undertaken, on the assumption that at least a quorum of Councillors agree to my appointment and it is ratified at the next available meeting.

Weston on the
Green

Parish Council confirms that the Council considered and agreed

to the contents of this letter including the fee of: £

at a meeting on:

Minute Reference:

and agrees that it accurately reflects the services that Weston on the Green Parish Council has instructed you, Laura White as Internal Auditor, to provide.

The agreed Precept for 24/25 was: £

RFO/Parish Clerk Name:

Date: Signed:

Weston on the Green Chairman or appropriate Council Member

Position: Name:

Date: Signed: