



# EDITH WESTON PARISH COUNCIL

24 Coniston Road, Edith Weston LE15 8HP

Ms Debbie Rolfe  
LRALC Internal Audit

12<sup>th</sup> March 2024

## **By email**

Dear Debbie,

### **Appointment of Internal Auditor**

I have been asked by my Council to request through the Leicestershire and Rutland Association of Local Councils (LRALC) that you carry out our internal audit for the financial year 2023-2024. The purpose of this letter is to set out the basis on which you are engaged to provide internal audit services to the Council and the respective responsibilities of the Council and of you as its auditor.

### ***Roles and Responsibilities***

The members of the Council understand that they are responsible for ensuring that the Council maintains proper accounting records together with an appropriate system of internal control. To that extent the Council is responsible for the preparation of an Annual Governance Statement and Accounting Statements and the completion of the 'Annual Governance and Accountability Return'.

As internal auditor, you are responsible for reporting to the Council on the adequacy and effectiveness of the systems of internal control.

### ***Scope of Audit and Reporting Requirements, Access to Information***

The Council requires you to:

- complete and sign the Internal Audit Section of the Annual Governance and Accountability Return; and
- Provide the Council with a written report of your findings upon completion of the audit.

In carrying out the internal audit, you will have full access to all Council books and records, staff and councillors as you consider necessary. For your part, you will have full regard to the guidance on Internal Audit set out in the current edition of "Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements" published by the Joint Panel on Accountability & Governance, particularly Section 4 that sets out "Non-statutory guidance for internal audit at smaller authorities".

In addition to the information in Section 4, we would be grateful if you would consider the following key systems and processes as part of your review:

- standing orders and financial regulations;
- payment controls;
- bank reconciliations;
- risk management arrangements.

***Independence***

In signing this letter, you confirm that you are independent of the Council and of its councillors and officers. You undertake to confirm to us in writing if you become aware of any threats to your independence or if these circumstances change.

***Period of Engagement***

Your initial appointment as Internal Auditor to the Council commences on 1<sup>st</sup> April 2024. This letter supersedes any previous engagement letter issued by the Council. Once agreed, this letter will remain effective from the date of signature until it is replaced.

***Agreement of Terms***

We should be grateful if you would confirm your agreement to the terms set out in this letter by signing and returning the enclosed copy.

Yours sincerely,



Clerk to Edith Weston Parish Council

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I confirm that I have read and understood the contents of this letter and agree that it accurately reflects my fair understanding of the services that I am required to provide.

Signed \_\_\_\_\_ *D M Rolfe* \_\_\_\_\_

Dated \_\_\_\_\_ 13/04/2024 \_\_\_\_\_

cc: Leicestershire and Rutland Association of Local Councils