



Full Council Meeting

Date: 24th November 2022

Number: FC116 – To Consider the Appointment of an Internal Auditor for 2023-24

1. Introduction

This report outlines a proposal to consider the internal auditor appointment for 2023-24. I have contacted Mulberry & Co, a local organisation who provide audit functions for many local councils, and included the details of our regular auditor Andrew Sturgeon for comparison.

2. Findings

Historically Andrew Sturgeon has completed the internal audit by attending the council offices once a year to review key paperwork and check processes. This takes approximately 1 day, and a written report is provided as well as sign off of the Annual return.

As an alternative, I contacted Mulberry & Co who provided the following information regarding their internal audit services:

As part of a range of services offered to town and parish councils Mulberry & Co offer an internal audit service, which is conducted in accordance with current guidelines and accounting practices. The attached information sheet provides more details on our internal audit services.

Generally two audits per year are conducted as a minimum. The first concentrates on the policies and procedures of the council and deals with the non-financial aspects of the audit. (Financial Regulations, Standing Orders, Risk assessments, codes of conduct, planning etc). The second part focuses on the financial aspects and the information being submitted to the external auditors.

Mulberry & Co have been conducting and providing training on local authority internal audit for over 15 years, and are registered auditors, chartered certified accountants and chartered tax advisors. Their team currently undertakes circa 120 audits per annum from small councils with income and expenditure below £25k to larger Town councils with income in excess of £3m.

All reports are delivered via a secure password protected on-line portal that only the clerk has access to. These reports will be in .pdf format and can be printed or emailed as desired.

3. Costs

Andrew Sturgeon Charges £100 per annum to complete the internal audit.

Mulberry & Co charge based on an hourly rate and are currently charging £60 per hour + VAT for a council the size of Cuckfield together with travel costs at £0.45p per mile, we do not charge for travel time. They would estimate that a full year's auditing would be conducted in approximately 4-6 hours.

4. Recommendations

Cuckfield Parish Council has been using the same internal auditor for over 10 years. Good practice indicates that full and transparent consideration should be given to the process of instructing an internal auditor in the best interests of providing a full review of council finances and processes.

Name: Sam Heynes

Title Clerk

Date: 26th October 2022